

# CITY OF FRANKLIN

## MAYOR'S RECOMMENDED 2008 BUDGET SUMMARY

FOR FINANCE COMMITTEE

SEPTEMBER 26, 2007

**CITY OF FRANKLIN  
2008 BUDGET SUMMARY  
2008 OPERATING BUDGETS  
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Letter of Transmittal – Summary Information  
September 17, 2007

Honorable Mayor, Common Council, and Finance Committee:

The Mayor's Recommended City of Franklin Annual Budgets are enclosed.

### Budget Summary

A reduction in the growth in the community and the related reduction in development related revenue in 2007 assured that in 2007 will not be adding to our reserves but using some of those reserves. With this backdrop the 2008 Mayor's Recommended Budget was prepared. The Department/Requested budgets that, if approved, would have increased spending by 7.4 percent allowing them to serve the community and carry out their missions as they see them. A community that has realized a population increase of 13.2% from the year 2000 to 2007 and whose valuation increased by 97.1% in that same period.

The Mayor's recommended budget includes the following:

- The City tax rate of \$5.75 has increased by \$.18 or 3.2% from a \$5.57 tax rate
- The City portion of the tax rate increased due to the increases in labor contracts, benefit increases, insurance increases, energy prices in fuel, utilities, construction materials and increased needs of a growing community. Included among the increases were workers compensation insurance up 31.9% and Wisconsin Retirement for Police and Fire employees up 10%
- The impact of the tax rate increase on a home valued at \$250,000 would be an increase in City taxes of \$44.35
- Over the last five years the City Tax Rate adjusted for reassessments grew by 3.32% or an average of .66% per year
- Maintains Police Department staffing to the authorized level of Police officers including a small increase in overtime. The budget is designed to keep crime low and to insure that adequate police protection is available to support the City's efforts in fighting issues related to sexual predator legislation. It is the number one priority to defend the City from attempts to place sexual predators in our community
- Continues the funding for the additional firefighter added to the department in 2007 to enable the department to reduce overtime and increase response times during emergencies
- Provides full year funding for the paralegal support added to the Legal Services budget in 2007
- Continues the support of the Franklin Public Library
- Pilot project in Parks Department with a part time position and contracted cleaning and mowing in the pilot area

- While a full time employee in highway/parks could not be granted an additional snow plow route was added by okaying the use of a sewer & water employee to be routinely scheduled for snow plowing with the understanding that an equal amount of time would be returned to that department during the summer season
- Increased contracted sanitarian costs allowing inspections previously performed by the State to be conducted and revenue charged to recover those costs
- Increases Information Services support to enable departments to more effectively existing software systems especially at the Police Department.
- Increases the tax levy support designated for Capital funds due to the increases in prices of capital items
- Meets the State limits on expenditure growth
- The tax levy revenue increase is limited to about 74% of the amount available under the Governor's levy limits, if adopted
- Provides an initial allocation of revenue to be received from a landfill siting agreement expected to be finalized in 2008 (Page 14.1)
- Provides for the implementation and funding of GASB 45 Post Employment benefits (Page 14.2)
- Provides for the expansion of sewer rates to cover the realized costs of sewer operation and the expected large increases from MMSD
- Provides for dissolving the Economic Development and Environmental Commissions and the establishment of an Economic Development and Environmental Committees. (Page 14.3)

#### Tax Levy and Tax Rate

The City tax rate is the result of the tax levy required to finance the activity in all funds divided by assessed value of the city. The prior year City tax rate multiplied by the new construction value provides the amount of growth tax levy and that is estimated at \$450,757 down 23% from the prior year. The tax levy required to finance the Mayor's Recommended 2008 Annual Budget (all funds) is \$19,555,000 up from \$18,501,000 or a 5.7% increase.

The Governor's proposed levy limit for the City of Franklin included last years levy amount, a 4% increase that was higher than the net new construction at 2.841% and the increase in debt service of \$687,293 for a total of \$19,928,333. The recommended tax levy of \$19,555,000 is 74% of the allowable increase in tax levy, if the Governor's limits are adopted.

The Mayor's Recommended Budget results in a City tax rate of \$5.75 per \$1,000 of assessed value compared to last year's City tax rate of \$5.57 per \$1,000 (adjusted for reassessment). The percentage City tax rate increase is 3.18%.

The following breakdown by fund reflects the tax levy requests by fund.

City of Franklin  
Tax Levy Information

City Tax Rate Components	2008 Budget Tax Levy	2007 Budget Tax Levy	Tax Levy % Change	2008 Budget Tax Rate	2007 Budget Tax Rate	Tax Rate % Change to Total
Capital Outlay	475,000	445,000	6.74%	0.1396922	0.1340580	4.20%
Equipment Replacement	327,000	315,000	3.81%	0.0961671	0.0948950	1.34%
Street Improvement	950,000	910,000	4.40%	0.2793844	0.2741412	1.91%
Debt Service	2,000,000	2,110,000	-5.21%	0.5881777	0.6356460	-7.47%
Subtotal	3,752,000	3,780,000	-0.74%	1.1034214	1.1387402	-3.10%
Library Program	1,150,000	1,119,000	2.77%	0.3382022	0.3371032	0.33%
General Fund Program	14,653,000	13,602,000	7.73%	4.3092840	4.0976571	5.16%
Total	19,555,000	18,501,000	5.70%	5.7509076	5.5735005	3.18%
Prior year levy	(18,501,000)	(17,566,000)				
Increase in tax levy	1,054,000	935,000				

Assessed Valuation

The equalized (estimated assessed) value of all property from new development increased by \$207,294,700 or a 5.95% increase. The year 2007 is not a reassessment year. The preliminary assessed value, exclusive of the TID value, increased from \$3,319,457,840 to \$3,400,332,840 or 2.4%. When Board of Review is complete the estimated numbers will be replaced by the actual assessment information which may slightly change the percentages and resulting tax rates.

General Fund Summary

The actual General Fund tax levy revenue for 2006 was \$12,848,550. Tax levy revenue for 2007 was budgeted at \$13,602,000 a 5.9% increase. The recommended tax levy revenue for 2008 is \$14,653,000, a 7.7% increase. The reasons for the growth of the tax levy include: new positions, salary increases and fringe benefit increases especially health care, workers compensation and Wisconsin retirement increases for public safety personnel.

All other revenue received for 2006 was \$8,625,992 compared to a 2007 budget of \$8,217,000, a 4.7% decrease. The projection for all other revenue for 2008 is \$8,524,000, a 3.7% increase from the 2007 budget. The major reason for the increase in all other revenue is the projected increase in interest revenue and ALS ambulance fees. Even with the projected increase the amount to be realized in 2008 is less than the amounts received in 2006 primarily due to declines in revenues from development sources and from the State.

The recommended expenditures are the requests of the departments adjusted by the Mayor. The actual expenditures for 2006 were \$20,921,768 and under expended that budget by \$743,232. Some of the under expenditures were the result of vacant positions and by contingency budgeted but not used during the year. The budget for 2007 of \$22,869,000 was a 5.7% increase over the 2006 budget. The current estimate to be expended in 2007 is 22,240,426, 2.7% less than budgeted. The decrease from budget in this year's estimate is primarily caused by vacancies in positions, less some increased overtime and a contingency budget that will most likely not be expended. The budget, planned for unspent funds, by not taxing for all of the budgeted spending needs.

When the 2008 department/requested operating budgets were compiled they were \$477,156 over the expenditure restraint limit. Changes that were made by the Mayor reduced that amount by \$481,213 resulting in continued qualification for the expenditure restraint program. The budget for 2008 of \$24,077,000 is a 5.7% increase over the 2007 budget.

The budgeting overtime philosophy was maintained at an estimate of an average years exposure with the understanding that the departments will be able to request additional appropriations from fund balance in a year in which there are above average departmental needs for overtime costs. A similar philosophy was continued for salt purchases, fuel and claims against the City.

The yearly challenge is to maintain the services being provided. In this year's forecast \$509,637 was required for the cost of salary increases and \$148,634 for the cost of benefit increases to existing staff other than health care and \$389,710 for the increase in the group health and dental coverage. The total of these components (\$1,047,981) exceeded the revenue that was levied from the growth in the community (\$450,757) by \$597,224. This does not consider non-payroll increases, needs related to increased staffing due to growth of the community and other special needs.

The amount of new projects being approved indicates that at the point this potential growth is completed there will be a positive impact on City finances. However the amount of growth in assessed value during 2007 is still unknown. It could possibly be smaller than this year putting more pressure on the property tax levy.

#### Library Fund

The Library is requested expenditures funding of \$1,248,237 in an increase of \$68,951 or 5.8% in support of Library activities. The increase includes no new positions. That spending level is supported by tax levy of \$1,150,000 an increase of \$31,000 or a 2.8% increase and use of some of the Library's existing fund balance.

GASB 45 Post Employment Fund

The establishment of a new special revenue fund to receive property tax levy revenue, landfill sitting revenue and transfers from other funds. The fund will expense the General Fund departments group health payments necessary under GASB 45. More detail information can be found on page 14.2.

Sanitary Sewer Fund

The Sewer Fund receives its revenue from user fees and interest income. Its expenses are to MMSD, salaries, benefits, capital assets and other costs of providing the sanitary sewer activities. The Fund balance in this fund has been reduced over a period of years by a combination of sewer rehabilitation costs and operational costs that exceeded its revenues. This was by plan due to the size of the funds reserves. Time has now come to adjust the funds revenue to meet the operating costs of the fund. MMSD will be having a significant sewer rate increase in 2008. These factors will determine the necessary increase in sewer rates for City of Franklin sewer customers.

Water Utility

No information is available on the budget for the Water Utility at this time. The approving body for the Water Utility is the Franklin Board of Water Commissioners. Information will be included in the 2008 City of Franklin Annual Budget Book.

Capital Outlay Fund

Departmental requests for capital outlays in 2008 totaled \$955,974 compared to \$974,117 in 2007. The Mayor reduced the departmental requests by \$263,274 to \$692,700 that compares to the \$718,250 in the 2007 adopted budget. The related tax levy was raised for 2008 by \$30,000 above the 2007 tax levy to bring the tax levy in this fund closer to the annual tax levy needed to make annual capital outlay purchases. The revenues were not sufficient to meet the needs so \$36,200 was designated to be transferred from the 50<sup>th</sup> Anniversary Fund and \$35,000 was designated to be transferred from the General Fund. Additional funding is necessary for this fund to meet the needs of the departments in future years.

Equipment Revolving Fund

The Equipment Revolving Fund provides for the replacement of various types of motorized equipment. New equipment purchased by other funds and replacement equipment purchased is placed on a depreciation schedule in the year acquired.

Replacement is made based upon the estimated useful life of the equipment. Funding from the tax levy should approximate the annual depreciation of the replacement value attributed to the city's total fleet based on estimated useful life. The funding is presently only 54% of the goal. The tax levy budgeted (\$327,000) represents 58% of the desired tax levy indicated by the fund policy. Replacement expenditures totaling \$790,000 have been requested for 2008 from this fund.



#### Street Improvement Fund

The Street Improvement Program is a separate capital projects fund to give visibility to street improvement activities. Many of the City of Franklin streets were reconstructed at the time sewer was installed in various parts of the City 25 to 30 years ago. Many of those streets will need to be resurfaced in the coming years. Funding is being increased in this fund to be able to handle those additional street reconstruction projects. Tax Levy support is increased to \$950,000 in 2008 from \$910,000 in 2007. A proposed five year street improvement program is included in the materials. It needs to be highlighted that the revenues available are insufficient to allow all of these projects to be implemented in the time projected.

#### Capital Improvement Fund

The Capital Improvement Plan is used to project public improvement needs for the coming years. The Capital Improvement Fund uses this five year forecast for planning purposes. Items contained in the Capital Improvement Fund are financed with existing resources, resources from other funds and from the issuance of debt. Major items in the 2008 budget are the building of a new fire station #3 and Park development projects. Borrowing for the 2008 projects will be needed in mid 2008.

A 2008 budget for the Capital Improvement Fund is prepared each year as the first year of a five year forecast. The budget will be the amount presented for Common Council approval. Projects that have Common Council approval will receive a specific budget request. For those projects that have not yet had Common Council review and approval an unallocated total appropriation is requested.

#### Debt Service Fund

The City's plan is to issue Debt every other year in support of its capital activities. The last debt issuance in support of capital activities was in 2005. In 2007 debt in the amount of \$9.925 million was issued for the refinancing of the longer maturities of the 2001 GO Bond issue. In 2008, debt of \$10 million is anticipated to be issued for the benefit of tax incremental district #3. This will enable TIF District to repay its line of credit estimated to be \$4 million and return its interfund advances of \$6 million. The \$6 million advance would then be reissued to TIF District #4 for \$3.5 million and the Capital Improvement Fund for \$2.5 million to meet their debt needs. The City currently forecasts future debt issuance of \$2.5 million every other year to support public improvement projects.

### Conclusion

The year 2008 is not benefiting from the higher level of growth achieved in recent years. As a result there is not as much tax levy revenue from growth and revenues from other than tax levy sources were reduced. For example shared revenues and transportation aids will be about \$87,000 below 2007. At the same time costs increased more than in prior years with worker compensation insurance, Wisconsin Retirement and group health leading the way. While staff reductions were avoided neither were staff additions able to be considered. The Departments should be able to maintain most services in the coming year.

Combined capital spending is slightly higher than the prior year. The Capital Improvement budget is funded at a minimum level and Debt service tax levy costs continue to be reduced.

In spite of many challenges, the Mayor has recommended a budget with a tax rate increase of 3.18% and an expenditure increase of 5.3% is being proposed for 2007. Franklin continues to be a growing community and its service needs continue to grow.

### Budget Process

The budget process begins with the preparation of a budget forecast. The forecast calculates 2008 costs based on a set of cost assumptions applied to the 2007 approved work program. The departments were then requested to provide their input on personnel needs, capital outlay needs, equipment replacement needs, street improvement needs, capital improvement needs and related debt service needs for 2008 and following years. That information plus the forecast was provided to the Mayor. The Mayor and staff reviewed the forecast, met with departments requesting new personnel and determined what additional personnel, capital outlays, equipment replacement, street improvement, capital improvement and related debt service to include in the 2008 Department/Requested Budget. That information was communicated to the departments. The departments then prepared their Department/Requested budgets and submitted them to the Director of Finance & Treasurer for compilation. The Mayor consulted with the Director of Administration and Director of Finance & Treasurer, consulted with Department Heads on specific issues and made adjustments in putting together the 2008 Mayor's Recommended budget.

Budget Transmittal Letter  
September 17, 2007  
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Budget Organization

The budget submittal consists of three packets. The first packet is summary information on the 2008 Mayor's Recommended Budget. The second packet contains the detail operating budgets of each department, the Library and the Sewer Fund with their supporting materials. The third packet contains information on the Capital Project Funds and the Debt Service Fund.

The 2008 Budget information packets are designed to be inserted in a three ring binder so that when additional or revised information is distributed it can be inserted into that binder and the recipient will always have up to date 2008 budget information.

The Mayor's Recommended Budget will be posted on the City website under the Finance Department by 9/21/07.

Respectfully submitted,

Calvin A. Patterson, CPA  
Director of Finance & Treasurer

City of Franklin  
2008 Recommended Budget

SUMMARY OF CITY OF FRANKLIN REVENUE AND EXPENDITURES

	2005 Actual	2006 Actual	2007 Adopted Budget	2007 Amended Budget	2007 Estimate (12 months)	2008 Recommend Budget	Percent Change
<b>Operating Funds:</b>							
<b>General Fund</b>							
Revenue							
Other Taxes	\$ 1,158,944	\$ 1,196,506	\$ 1,206,000	\$ 1,206,000	\$ 1,266,000	\$ 1,340,000	11.1%
Intergovernmental Revenue	2,581,477	2,705,809	2,554,000	2,554,000	2,446,790	2,467,000	-3.4%
Licenses and Permits	1,486,966	1,386,588	1,284,500	1,284,500	1,120,400	1,249,500	-2.7%
Fines, Forfeitures, and Penalties	361,656	332,090	400,000	400,000	420,000	400,000	0.0%
Public Charges for Service	1,398,810	1,474,178	1,435,600	1,723,600	1,790,900	1,865,200	29.9%
Intergovernmental Charges	591,834	574,835	572,000	284,000	414,000	284,000	-50.3%
Interest Revenue	425,444	808,468	654,500	654,500	794,500	804,900	23.0%
Miscellaneous Revenue	149,014	130,678	110,400	110,400	119,900	113,400	2.7%
Total non-tax levy revenue	8,154,145	8,609,152	8,217,000	8,217,000	8,372,490	8,524,000	3.7%
Property Taxes	12,287,353	12,865,390	13,602,000	13,602,000	13,602,000	14,653,000	7.7%
Total Revenue	20,441,498	21,474,542	21,819,000	21,819,000	21,974,490	23,177,000	6.2%
Transfer from Fund Balance	0	0	1,050,000	1,050,000	0	900,000	-14.3%
Total Revenue & Transfers	\$ 20,441,498	\$ 21,474,542	\$ 22,869,000	\$ 22,869,000	\$ 21,974,490	\$ 24,077,000	5.3%
Expenditures							
General Government	\$ 2,399,746	\$ 2,481,293	\$ 2,745,167	\$ 2,766,167	\$ 2,758,605	\$ 2,939,709	7.1%
Public Safety	12,584,016	13,206,321	14,249,902	14,249,902	13,919,584	14,899,769	4.6%
Public Works	3,746,773	4,039,438	4,218,372	4,218,372	4,199,064	4,452,196	5.5%
Health and Human Services	455,962	538,958	583,115	583,115	581,610	645,267	10.7%
Culture and Recreation	152,796	185,418	201,520	201,520	203,254	261,274	29.7%
Conservation and Development	491,584	470,340	534,924	549,924	533,309	573,285	7.2%
Contingency	0	0	336,000	255,000	0	180,500	-46.3%
Other Financing Uses	424,400	0	0	45,000	1,015,000	125,000	0.0%
Total Expenditures	\$ 20,255,277	\$ 20,921,768	\$ 22,869,000	\$ 22,869,000	\$ 23,210,426	\$ 24,077,000	5.3%
Fund Balance:							
Beginning of Year	6,282,838	6,469,059	7,021,833	7,021,833	7,021,833	5,785,897	
End of Year	\$ 6,469,059	\$ 7,021,833	\$ 6,307,833	\$ 6,226,833	\$ 5,785,897	\$ 5,066,397	
<b>Special Revenue Funds</b>							
Revenue							
Property Taxes - Library	\$ 976,000	\$ 1,082,000	\$ 1,119,000	\$ 1,119,000	\$ 1,119,000	\$ 1,150,000	2.8%
Reciprocal Borrowing - Library	43,243	71,146	50,000	50,000	50,000	50,000	0.0%
Public Charges for Service - OPEB	0	0	0	0	0	280,000	100.0%
Miscellaneous Revenue	13,217	29,340	10,600	10,600	10,600	24,000	126.4%
Transfer from Other Funds -OPEB	0	0	0	0	935,000	125,000	100.0%
Total Revenue	\$ 1,032,460	\$ 1,182,486	\$ 1,179,600	\$ 1,179,600	\$ 2,114,600	\$ 1,629,000	38.1%
Expenditures							
Library	\$ 1,028,918	\$ 1,105,206	\$ 1,179,286	\$ 1,179,286	\$ 1,176,787	\$ 1,248,237	5.8%
GASB 45 OPEB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 819,300	100.0%
Total Expenditures	\$ 1,028,918	\$ 1,105,206	\$ 1,179,286	\$ 1,179,286	\$ 1,176,787	\$ 2,067,537	75.3%
Fund Balance							
Beginning of the Year	108,621	112,163	189,443	189,443	189,443	1,127,256	
End of the Year	\$ 112,163	\$ 189,443	\$ 189,757	\$ 189,757	\$ 1,127,256	\$ 688,719	
<b>Sanitary Sewer Fund</b>							
Revenue							
Charges for Services	\$ 1,734,708	\$ 1,870,193	\$ 1,956,000	\$ 1,956,000	\$ 1,985,000	\$ 2,343,800	19.8%
Miscellaneous Revenue	18,233	35,746	11,000	11,000	12,800	11,000	0.0%
Total Revenue	\$ 1,752,941	\$ 1,905,939	\$ 1,967,000	\$ 1,967,000	\$ 1,997,800	\$ 2,354,800	19.7%
Expenditures							
Operations and Maintenance	\$ 1,696,798	\$ 1,928,278	\$ 1,904,837	\$ 1,904,837	\$ 1,843,313	\$ 2,184,261	14.7%
Capital Outlay	33,792	38,494	100,500	100,500	152,300	50,750	-49.5%
Transfers to Other Funds	52,988	90,580	224,400	224,400	224,900	83,200	-62.9%
Total Expenditures	\$ 1,783,578	\$ 2,057,352	\$ 2,229,737	\$ 2,229,737	\$ 2,220,513	\$ 2,318,211	4.0%
Retained earnings							
Beginning of the Year	1,103,376	1,072,739	921,326	921,326	921,326	698,613	
End of the Year	\$ 1,072,739	\$ 921,326	\$ 658,589	\$ 658,589	\$ 698,613	\$ 735,202	

	2005 Actual	2006 Actual	2007 Adopted Budget	2007 Amended Budget	2007 Estimate (12 months)	2008 Recommend Budget	Percent Change
<b>Capital Expenditure Funds</b>							
<b>Equipment Replacement Fund, Capital Outlay Fund &amp; Street Improvement Fund</b>							
<b>Revenue</b>							
Property Taxes-Capital Outlay	\$ 333,000	\$ 386,000	\$ 445,000	\$ 445,000	\$ 445,000	\$ 475,000	6.7%
Property Taxes-Equip Replacement	250,000	255,000	315,000	315,000	315,000	327,000	3.8%
Property Taxes-Street Improvement	730,000	762,000	910,000	910,000	910,000	950,000	4.4%
Intergovernmental Revenue	0	0	75,000	75,000	75,000	75,000	0.0%
Miscellaneous Revenue	161,901	269,159	115,000	126,000	126,000	225,000	95.7%
Other Financing Sources	244,905	0	277,000	277,000	237,000	63,300	100.0%
<b>Total Revenue</b>	<b>\$ 1,719,806</b>	<b>\$ 1,672,159</b>	<b>\$ 2,137,000</b>	<b>\$ 2,148,000</b>	<b>\$ 2,108,000</b>	<b>\$ 2,115,300</b>	<b>-1.0%</b>
<b>Expenditures</b>							
Capital Outlay-Equip Replacement	\$ 279,073	\$ 242,081	\$ 115,000	\$ 751,000	\$ 751,000	\$ 790,000	587.0%
Capital Outlay-Capital Outlay	531,118	669,008	720,750	786,610	810,410	692,700	-3.9%
Capital Outlay-Street Improvement	622,532	872,525	1,265,000	1,265,000	795,000	912,500	-27.9%
Other Financing Uses	0	0	0	0	0	0	0.0%
<b>Total Expenditures</b>	<b>\$ 1,432,723</b>	<b>\$ 1,783,614</b>	<b>\$ 2,100,750</b>	<b>\$ 2,802,610</b>	<b>\$ 2,356,410</b>	<b>\$ 2,395,200</b>	<b>14.0%</b>
<b>Fund Balance</b>							
Beginning of the Year	2,271,651	2,558,734	2,447,279	2,447,279	2,447,279	2,198,869	
End of the Year	<u>\$ 2,558,734</u>	<u>\$ 2,447,279</u>	<u>\$ 2,483,529</u>	<u>\$ 1,792,669</u>	<u>\$ 2,198,869</u>	<u>\$ 1,918,969</u>	
<b>Debt Service Fund</b>							
<b>Revenue</b>							
Property Taxes	\$ 2,310,000	\$ 2,210,000	\$ 2,110,000	\$ 2,110,000	\$ 2,110,000	\$ 2,000,000	-5.2%
Miscellaneous Revenue	697,431	706,180	388,200	388,200	388,200	-	-100.0%
Other Financing Source:							
Transfer from Impact Fees	431,425	488,275	482,000	422,000	422,000	422,000	-12.4%
Transfer from TIF Districts	113,589	309,128	1,245,714	373,748	373,748	375,598	-69.8%
Transfer from Other Funds	-	-	-	-	-	-	100.0%
<b>Total Revenue</b>	<b>\$ 3,552,445</b>	<b>\$ 3,713,583</b>	<b>\$ 4,225,914</b>	<b>\$ 3,293,948</b>	<b>\$ 3,293,948</b>	<b>\$ 2,797,598</b>	<b>-33.8%</b>
Proceeds from Borrowing	\$ 7,204,561	\$ -	\$ 17,575,000	\$ 9,966,700	\$ 9,966,700	\$ -	
<b>Expenditure</b>							
Debt Service *	\$ 3,023,504	\$ 2,733,187	\$ 4,617,361	\$ 3,471,388	\$ 3,471,388	\$ 3,858,681	-16.4%
Bond Issue Cost	-	-	-	97,500	97,500	-	
Refunded Debt	-	-	-	10,041,000	10,041,000	-	
<b>Fund Balance</b>							
Beginning of the Year	32,409	765,911	1,746,307	1,746,307	1,746,307	1,397,067	
Interfund advances *	7,000,000	7,000,000	7,000,000	8,500,000	8,500,000	5,700,000	
End of the Year	<u>\$ 765,911</u>	<u>\$ 1,746,307</u>	<u>\$ 18,929,860</u>	<u>\$ 1,397,067</u>	<u>\$ 1,397,067</u>	<u>\$ 335,984</u>	
* Excludes TIF Districts Debt service activity							
<b>Summary of Budgeted Funds(without one time projects):</b>							
Total Revenue	\$ 28,499,150	\$ 29,948,709	\$ 31,328,514	\$ 30,407,548	\$ 31,488,838	\$ 32,073,698	2.4%
Total Expenditures	27,524,000	28,601,127	32,996,134	32,552,021	32,435,524	34,716,629	5.2%
Total Tax Levy	16,886,353	17,560,390	18,501,000	18,501,000	18,501,000	19,555,000	5.7%
Percent of Total Revenue	59.3%	58.6%	59.1%	60.8%	58.8%	61.0%	
Assessed Value	2,436,464,990	2,574,512,790	3,319,457,840	3,319,457,840	3,319,457,840	3,400,332,840	2.4%
Tax Rate	\$6.936	\$7.163	\$5.574	\$5.574	\$5.574	\$5.751	3.2%
Total Fund Balance & Retained Earnings	10,978,606	12,326,188	28,569,568	10,264,915	11,207,702	8,745,271	-69.4%
Percent of Total Expenditures	39.9%	43.1%	86.6%	31.5%	34.6%	25.2%	
<b>Capital Improvement Fund (One time projects):</b>							
<b>Revenue</b>							
Miscellaneous Revenue	\$ 90,802	\$ 193,820	\$ 222,500	\$ 221,500	\$ 51,500	\$ 297,500	33.7%
Other Financing Sources	1,494,318	2,675,630	417,900	3,120,100	2,550,100	5,560,000	1230.5%
<b>Total Revenue</b>	<b>\$1,585,120</b>	<b>\$2,869,450</b>	<b>\$640,400</b>	<b>\$3,341,600</b>	<b>\$2,601,600</b>	<b>\$5,857,500</b>	<b>814.7%</b>
Proceeds from Borrowing	\$3,000,000	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Expenditures</b>							
Capital Outlay	\$ 1,835,559	\$ 3,710,078	\$ 2,557,000	\$ 6,984,600	\$ 5,854,600	\$ 5,817,000	127.5%
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Fund Balance</b>							
Beginning of the Year	1,505,637	4,255,198	3,414,570	3,414,570	3,414,570	161,570	
End of the Year	<u>\$ 4,255,198</u>	<u>\$ 3,414,570</u>	<u>\$ 1,497,970</u>	<u>\$ (228,430)</u>	<u>\$ 161,570</u>	<u>\$ 202,070</u>	

## **Budget Assumptions**

These are the assumptions made in the Mayor' Recommended 2008 budget.

### **Revenue Assumptions:**

1. Property tax rates would increase 3.2% in part because growth in new assessments was lower in the year ended 1/1/07 than it has been for the last several years.
2. Property taxes for all funds were subject to levy limits in 2006 (for use in the following year) and were proposed by the Governor for 2007. The proposal was for the limit to be the larger of 4% or the growth in the community plus any increase in debt service payments. The City increase in property the levy was 74% of the amount of levy increase allowed.
3. State of Wisconsin revenues will be lower in 2008 by \$87,000 primarily due to decreased computer aide. State shared revenue is expected to slightly increase while the estimated expenditure restraint payment is reduced by \$18,000. Transportation aids are estimated to increase by \$24,000. If no budget agreement is reached the City would receive about \$20,000 less than estimated.
4. A new food inspection fee is estimated.
5. ALS ambulance fees will generate \$137,000 more in revenue
6. Interest revenue was increased by \$150,000 to reflect the current interest received.
7. Revenue items regulated by contract have been increased by the contract amounts.
8. Revenue has been anticipated from the continuation of landfill siting fees with initial use supporting GASB 45 post employment costs and road, sewer and other infrastructure needs.

### **Expenditure Assumptions**

1. An additional firefighter approved in 2007 was funded, a paralegal support position also approved in 2007 was funded for the legal services department, additional cost for the Sanitarian function and additional temporary help for the Parks department are the new positions included in the budget.
2. Salaries and wages for represented employees are based upon contracts in place or negotiations in process.
3. Non represented wages were forecast at the percentage increase received in 2007.
4. Group Health coverage forecast at a 15% increase in total charged less the scheduled employee contributions. Dental coverage forecast at a 3% increase on total charged less the scheduled employee contributions.
5. Contracted services, Insurance, Utilities, Operating supplies and services, Facility charges were increasing based upon departmental requests.
6. The expenditure restraint limits are based on a 5.3% limit over the adopted 2007 budget. The forecast is below the expenditure restraint limit by \$4,500.
7. A contingency budget is provided at \$180,500.
8. Debt Service payments are being limited to scheduled amounts due. Prepayment opportunities available in 2008 did not justify exercising the call feature.
9. Capital Outlay expenditures were increased by the amount requested tempered by the revenue available.

10. Equipment Revolving Fund expenditures were budgeted at \$790,000 per the expected replacement schedule.
11. Street Improvement expenditures were budgeted at \$912,500. The lower amount is due to projects funded by other funds being done at this time.
12. Actual expenditures anticipated to be \$900,000 less than budgeted expenditures. This is reflected in the recommended budget by showing a transfer from fund balance representing the amount of revenue increase and anticipated under spending anticipated to be realized in the 2008 budget. To the extent not realized the fund balance will be reduced.
13. The implementation of GASB #45 is required in 2008. Funding has been budgeted in a new special revenue fund in 2008 from landfill siting fees, transfers from fund balance and eventually property tax levy..

**CITY OF FRANKLIN**  
**Summary of Assessed Value - Prior to Board of Review actions**

	2007			2006		
	TIF #2	TIF #3	TIF #4	Assessed Values	Less TIF	Difference
Total Assessed Values	Assessed Values	Assessed Values	Assessed Values	Assessed Values	Less TIF	Difference
Personal Property-manufacturing @ FMV Assessment Ratio	8,328,300	-	66,200	5,579,500	5,586,100	(6,600)
	95.000%	95.000%	95.000%	95.000%	101.101%	
P.P. @ Est Assessed Value	7,911,900	-	62,900	5,300,500	5,647,600	(347,100)
Real Estate-manufacturing @ FMV Assessment Ratio	66,676,700	-	1,503,300	62,038,300	60,596,200	1,442,100
	95.000%	95.000%	95.000%	95.000%	101.118%	
R.E. @ Est Assessed Value	63,342,900	-	1,428,100	58,936,400	61,273,800	(2,337,400)
Manufacturing at Est Assessed Value	71,254,800	-	1,491,000	64,236,900	66,921,400	(2,684,500)
Real Estate - Residential	2,307,700	42,403,300	2,574,200	3,170,393,840	2,602,313,040	568,080,800
Real Estate - Commercial	71,353,400	78,514,800	23,699,300	(7,958,200)	453,617,300	(461,575,500)
Real Estate - Agricultural/Other	-	-	422,000	(25,500)	20,996,800	(21,022,300)
Total Real Estate	73,661,100	120,918,100	26,695,500	3,162,410,140	3,076,927,140	85,483,000
Personal Property - Commercial	5,886,800	15,338,300	2,464,500	33,870,800	35,793,800	(1,923,000)
Residential, Commercial & Agricultural	79,547,900	136,256,400	29,160,000	3,196,280,940	3,112,720,940	83,560,000
Sub total	150,802,700	136,256,400	30,651,000	3,260,517,840	3,179,642,340	80,875,500
Less: TID Base	(2,229,400)	(117,768,200)	(19,817,900)	139,815,500	139,815,500	-
Total Assessed Value - 2007	148,573,300	18,488,200	10,833,100	3,400,333,340	3,319,457,840	80,875,500
Percent Increase	15.3%	58.4%	2728.5%	2.4%		
2007 Breakdown by Type						
Real Estate	134,774,600	18,699,520	11,128,980	3,361,162,040	3,278,016,440	83,145,600
Personal Property	13,798,700	(211,320)	(295,880)	39,171,300	41,441,400	(2,270,100)
Total Assessed Value - 2007	148,573,300	18,488,200	10,833,100	3,400,333,340	3,319,457,840	80,875,500
2007 Breakdown by School District						
Franklin School District	106,921,804	-	-	2,623,064,373	2,550,378,840	72,685,533
Oak Creek/Franklin School District	70,972,796	18,488,200	10,833,125	538,520,747	530,935,500	7,585,247
Whitnall School District	-	-	-	238,748,220	238,143,500	604,720
Total Assessed Value - 2007	177,894,600	18,488,200	10,833,125	3,400,333,340	3,319,457,840	80,875,500
Total Assessed Value - 2006	128,827,800	11,672,300	383,000	3,319,457,840		

<sup>1</sup> Agrees to Statement of Assessment

<sup>2</sup> Per DOR Average Assessment Ratio to be received

<sup>3</sup> 1/1/93 TIF#2 base and 1/1/05 base for TIF#3 & TIF #4 per DOR



**City of Franklin**  
**2008 Recommended Budget**  
**Tax Levy Information**

**Assessed Values**

	Reassessment		New Properties		
Old Assessed Value - (net of TIF)	3,319,457,840		3,319,457,840		Growth - 2.40%
Change	0	0%	80,875,000	100%	Reassessment - 0.0%
New Assessed Value - (net of estimated TIF value)	3,319,457,840		3,400,332,840		

**A Impact of Growth in Assessed Value**

City Tax Rate Components	2008 Budget Tax Levy	2008 Budget Tax Rate	2007 Budget Tax Levy	Tax Levy % change	2007 Budget Tax Rate *	Tax Rate % change
General Fund Operating Budget	13,933,398	4.0976571	13,602,000	2.44%	4.0976571	0.00%
Library Program	1,146,263	0.3371032	1,119,000	2.44%	0.3371032	0.00%
Capital Outlay Fund	455,842	0.1340580	445,000	2.44%	0.1340580	0.00%
Equipment Revolving	322,675	0.0948950	315,000	2.44%	0.0948950	0.00%
Street Improvement Program	932,171	0.2741412	910,000	2.44%	0.2741412	0.00%
Debt Service	2,161,408	0.6356460	2,110,000	2.44%	0.6356460	0.00%
	18,951,757	5.5735005	18,501,000	2.44%	5.5735005	0.00%
	-18,501,000					
Tax Revenue from Growth	450,757	Each .01 change	\$33,194.58	0.18%	\$0.01	
Assessed Value - (net of TIF)		3,400,332,840	3,319,457,840	2.44%	0.132562569	

\* After adjustment for reassessment, if any

**B Impact of Forecast**

City Tax Rate Components	2008 Budget Tax Levy	2008 Budget Tax Rate	2008 Budget Tax Levy **	Tax Levy % change	2008 Budget Tax Rate **	Tax Rate % change
General Fund Operating Budget	14,653,000	4.3092840	13,933,398	5.16%	4.0976571	5.16%
Library Program	1,150,000	0.3382022	1,146,263	0.33%	0.3371032	0.33%
Capital Outlay Fund	475,000	0.1396922	455,842	4.20%	0.1340580	4.20%
Equipment Revolving Fund	327,000	0.0961671	322,675	1.34%	0.0948950	1.34%
Street Improvement Program	950,000	0.2793844	932,171	1.91%	0.2741412	1.91%
Debt Service	2,000,000	0.5681777	2,161,408	-7.47%	0.6356460	-7.47%
	19,555,000	5.7509076	18,951,757	3.18%	5.5735005	3.18%
	-18,951,757					
Increase in tax Levy	603,243	Each .01 change	\$34,003.33	0.18%	\$0.01	
		Each 1.0% change	\$ 189,518	1.00%	\$0.06	
Assessed Value - (net of TIF)		3,400,332,840	3,400,332,840	0.00%		

\*\* After adjustment for growth (& reassessment, if any)

Combined increase in tax Levy	1,054,000	5.697%	Current year tax rate change	3.18%
Combined increase in tax Levy - Prior Year	935,000	5.323%	Prior year tax rate change	1.93%
Combined increase in tax Levy - Two Years ago	666,700	3.945%	Two Years ago tax rate change	-1.63%
Combined increase in tax Levy - Three Years ago	1,085,689	6.870%	Three Years ago tax rate change	1.89%
Combined increase in tax Levy - Four Years ago	206,760	1.320%	Four Years ago tax rate change	-1.99%
			<b>Five Year tax rate change</b>	<b>3.32%</b>
			<b>Per Year Average</b>	<b>0.66%</b>
Prior Year Tax Levy	18,501,000			
Add greater of percentage growth or 4%	740,040			
	19,241,040			
Add allowable increase in debt service	687,293			
Tax Levy Limit	19,928,333			
Allowable Increase in the Levy Limit	1,427,333			

Note: Subject to clarification in Budget Bill

City of Franklin  
Summary of General Fund Budget - 2008 Mayor's Recommended Budget

	2005	2006	2007	6/30/2007	2007	2008	2008	2008	Percent
	Actual	Actual	Amended Budget	To Date	Estimate	Forecast A	Dept Request	2008 Recommend	Change/
<b>Revenue:</b>									
Property taxes	\$12,287,353	\$12,865,390	\$13,602,000	\$11,583,739	\$13,602,000	\$14,500,000	\$14,528,000	\$14,653,000	7.7%
Other taxes	88,176	93,236	91,000	15,197	91,000	120,000	120,000	120,000	31.9%
Cable TV Franchise Fee	292,939	325,932	340,000	85,610	340,000	350,000	350,000	350,000	2.9%
Utility tax equivalent	777,829	777,338	775,000	390,000	835,000	870,000	870,000	870,000	12.3%
Total tax revenue	13,446,297	14,061,896	14,808,000	11,684,546	14,868,000	15,840,000	15,868,000	15,993,000	8.0%
Intergovernmental	2,581,477	2,705,809	2,554,000	792,279	2,446,790	2,487,000	2,467,000	2,467,000	-3.4%
Licenses and permits	1,486,966	1,386,588	1,284,500	546,465	1,120,400	1,286,500	1,149,500	1,249,500	-2.7%
Penalties and forfeitures	361,656	332,090	400,000	210,580	420,000	400,000	400,000	400,000	0.0%
Charges for services	1,398,810	1,474,178	1,723,600	710,816	1,790,900	1,472,600	1,864,200	1,865,200	29.9%
Intergovernmental charges	591,834	574,835	284,000	212,262	414,000	594,000	284,000	284,000	-50.3%
Interest revenue	425,444	808,468	654,500	522,810	794,500	754,500	804,500	804,900	23.0%
Miscellaneous revenue	149,014	130,678	110,400	74,157	119,900	112,400	107,600	113,400	2.7%
Transfers from other funds	0	0	0	0	0	0	0	0	0.0%
Total non-tax revenue	6,995,201	7,412,646	7,011,000	3,069,369	7,106,490	7,107,000	7,076,800	7,184,000	2.5%
Total revenue	20,441,498	21,474,542	21,819,000	14,753,915	21,974,490	22,947,000	22,944,800	23,177,000	6.2%
Transfer from fund balance	0	0	1,050,000	0	0	800,000	800,000	900,000	-14.3%
Total revenue & fb transfer	20,441,498	21,474,542	22,869,000	14,753,915	21,974,490	23,747,000	23,744,800	24,077,000	5.3%
<b>Expenditures:</b>									
Common Council	82,524	111,910	130,421	67,114	131,896	133,080	134,000	133,460	2.3%
Municipal Court	165,523	162,564	179,038	77,372	182,544	191,730	176,423	176,463	-1.4%
Clerk	237,567	257,286	274,401	128,837	269,771	284,541	285,477	281,252	2.5%
Elections	12,435	24,905	17,319	11,698	18,113	29,572	40,040	39,880	130.3%
Information Services	286,396	255,328	414,350	164,239	414,350	424,464	435,600	435,600	5.1%
Administration	339,704	335,583	428,586	223,221	444,516	468,554	466,371	459,643	7.2%
Finance	416,346	466,622	497,197	241,361	492,600	524,037	596,495	520,102	4.6%
Independent Audit	29,825	21,590	28,050	21,665	27,650	28,892	29,000	29,000	3.4%
Assessor	227,172	240,905	246,980	104,590	247,315	258,113	257,776	256,371	3.8%
Legal Services	223,918	224,589	229,650	105,325	229,412	216,728	273,614	273,600	30.0%
Municipal Buildings	238,304	269,905	249,575	101,171	231,638	262,490	265,478	264,038	5.8%
Insurance	70,914	66,347	67,800	104,628	67,800	67,800	66,800	67,800	0.0%
Unclassified	69,118	43,759	2,800	8,435	1,000	1,000	2,500	2,500	100.0%
Contingency	0	0	255,000	0	0	87,000	87,000	180,500	-46.3%
Total General Government	2,399,746	2,481,293	3,021,167	1,359,656	2,758,605	2,978,001	3,116,574	3,120,209	1.3%

City of Franklin  
Summary of General Fund Budget - 2008 Mayor's Recommended Budget

	2005 Actual	2006 Actual	2007 Amended Budget	6/30/2007 To Date	2007 Estimate	2008 Forecast A	2008 Dept Request	2008 Recommend	Percent Change/
Police Department	7,020,815	7,310,537	8,115,061	3,848,419	7,851,885	8,483,521	8,841,401	8,481,542	4.5%
Fire Department	4,538,632	4,779,933	4,968,362	2,479,496	4,993,007	5,255,771	5,361,838	5,270,968	6.1%
Public Fire Protection	217,856	217,856	217,900	108,928	217,900	217,900	217,900	217,900	0.0%
Building Inspection	799,913	891,195	941,779	416,238	849,992	988,136	985,152	922,559	-2.0%
Weights and Measures	6,800	6,800	6,800	6,800	6,800	7,004	6,800	6,800	0.0%
Total Public Safety	12,584,016	13,206,321	14,249,902	6,859,881	13,919,584	14,952,332	15,413,091	14,899,769	4.6%
Engineering	530,200	531,746	557,226	264,169	566,581	585,193	599,624	593,606	6.5%
Highway	1,881,476	2,032,240	2,104,050	943,103	2,098,535	2,203,695	2,249,164	2,248,252	6.9%
Solid Waste Collection	1,087,358	1,206,295	1,269,396	576,285	1,251,948	1,306,894	1,308,035	1,307,138	3.0%
Street Lighting	239,196	254,495	262,600	100,471	256,900	272,766	278,150	278,100	5.9%
Weed Control	8,543	14,662	25,100	2,179	25,100	25,850	25,750	25,100	0.0%
Total Public Works	3,746,773	4,039,438	4,218,372	1,886,207	4,199,064	4,394,398	4,460,723	4,452,196	5.5%
Health Department	420,485	500,526	544,065	246,317	540,610	577,824	635,590	603,917	11.0%
Animal Control	35,477	38,432	39,050	23,083	41,000	40,351	41,340	41,350	5.9%
Total Health & Human Services	455,962	538,958	583,115	269,400	581,610	618,175	676,930	645,267	10.7%
Recreation	51,351	59,633	84,851	7,525	83,387	86,668	88,548	88,606	4.4%
Parks	101,445	125,785	116,669	62,415	119,867	121,900	201,924	172,668	48.0%
Total Culture and Recreation	152,796	185,418	201,520	69,940	203,254	208,568	290,472	261,274	29.7%
City Development	491,584	470,340	549,924	242,314	533,309	595,526	600,423	573,285	7.2%
Total Conservation/development	491,584	470,340	549,924	242,314	533,309	595,526	600,423	573,285	7.2%
Transfers to other funds	424,400	0	45,000	0	1,015,000	0	0	125,000	-100.0%
Total expenditures	20,255,277	20,921,768	22,869,000	10,687,398	23,210,426	23,747,000	24,558,213	24,077,000	5.3%
Net Change	186,221	552,774	0		-1,235,936	0	-813,413	0	
Beginning fund balance	6,282,838	6,469,059	7,021,833		7,021,833	5,785,897	5,785,897	5,785,897	
Ending fund balance	6,469,059	7,021,833	6,226,833		5,785,897	5,072,897	4,259,484	5,066,397	
Fund Balance as a percent of total expenditures	31.94%	33.56%	27.23%		24.93%	21.36%	17.34%	21.04%	

**CITY OF FRANKLIN  
2008 REVENUE BUDGET**

		2005 Actual	2006 Actual	2007 Amended	2007 YTD 6/30/2007	2007 Estimated	2008 Forecast A	2008 Dept/Request	2008 Recommend	Percent Change
<b>GENERAL FUND</b>										
<b>TAXES</b>										
PROPERTY TAXES	01.0000.4011	\$12,246,981	\$12,848,550	\$13,602,000	\$11,583,739	\$13,602,000	\$14,500,000	\$14,528,000	\$14,653,000	
PERSONAL PROPERTY TAX	01.0000.4012	40,372	16,840	\$0	0	0	0	0	0	
MOBILE HOME TAX	01.0000.4014	35,628	34,489	36,000	9,102	34,000	36,000	36,000	36,000	
MOTEL ROOM TAX	01.0000.4022	52,548	58,747	55,000	6,095	57,000	84,000	84,000	84,000	
CABLE TV FRANCHISE	01.0000.4025	292,939	325,932	340,000	85,610	340,000	350,000	350,000	350,000	
UTILITY TAX EQUIVALENT	01.0000.4031	777,829	777,338	775,000	390,000	835,000	870,000	870,000	870,000	
<b>Total Taxes</b>		<b>13,446,297</b>	<b>14,061,896</b>	<b>14,808,000</b>	<b>12,074,546</b>	<b>14,868,000</b>	<b>15,840,000</b>	<b>15,868,000</b>	<b>15,993,000</b>	<b>8.0%</b>
<b>INTERGOVERNMENTAL</b>										
PER CAPITA	01.0000.4121	587,840	589,040	588,000	0	588,000	600,000	600,000	600,000	
MEDICAL TRANSPORT AID	01.0000.4122	12,000	10,800	12,000	0	12,000	11,000	11,000	11,000	
EXPENDITURE RESTRAINT	01.0000.4124	510,611	485,973	374,000	0	374,000	356,000	356,000	356,000	
SPECIAL UTILITY	01.0000.4125	37,402	36,703	35,000	0	35,000	36,000	36,000	36,000	
STATE SHARED REVENUE		1,147,853	1,122,516	1,009,000	0	1,009,000	1,003,000	1,003,000	1,003,000	
STATE EXEMPT COMPUTER AID	01.0000.4126	35,386	143,114	120,000	0	43,000	43,000	43,000	43,000	
FIRE INSURANCE TAX	01.0000.4127	97,209	110,010	120,000	107,790	107,790	130,000	110,000	110,000	
BLOCK GRANTS	01.0000.4142	0	9,510	0	0	0	0	0	0	
TRANSPORTATION AIDS	01.0000.4144	1,222,288	1,242,041	1,225,000	603,619	1,207,000	1,231,000	1,231,000	1,231,000	
RECYCLING GRANTS	01.0000.4146	77,363	77,344	77,000	77,262	77,000	77,000	77,000	77,000	
LAW ENFORCEMENT TRAINING	01.0000.4156	1,378	0	0	0	0	0	0	0	
OTHER POLICE GRANTS	01.0000.4157	0	1,274	3,000	3,608	3,000	3,000	3,000	3,000	
<b>Total Intergovernmental</b>		<b>2,581,477</b>	<b>2,705,809</b>	<b>2,554,000</b>	<b>792,279</b>	<b>2,446,790</b>	<b>2,487,000</b>	<b>2,467,000</b>	<b>2,467,000</b>	<b>-3.4%</b>
<b>LICENSES &amp; PERMITS</b>										
CLASS A BEER & LIQUOR	01.0000.4201	9,720	9,760	9,500	10,170	9,500	9,500	9,500	9,500	
CLASS B BEER & LIQUOR	01.0000.4203	19,120	20,260	20,000	27,600	20,000	20,000	20,000	20,000	
SPECIAL CLASS B BEER	01.0000.4205	100	20	100	40	100	100	100	100	
BARTENDERS LICENSE	01.0000.4209	13,895	12,912	13,500	10,204	13,500	13,500	13,500	13,500	
AMUSEMENT OPERATORS	01.0000.4211	3,835	2,650	2,000	3,230	2,000	2,000	2,000	2,000	
AMUSEMENT DEVICES	01.0000.4213	4,800	5,880	4,800	5,400	5,500	4,800	4,800	4,800	
BOWLING AND POOL	01.0000.4215	530	530	500	285	500	500	500	500	
DANCE AND ENTERTAINMENT	01.0000.4217	325	1,350	1,000	900	1,000	1,000	1,000	1,000	
PEDDLERS LICENSE	01.0000.4219	26,935	25,645	28,000	7,130	27,000	28,000	28,000	28,000	
COMB. FOOD/PEDDLERS/INSP	01.0000.4221	8,315	7,655	9,000	1,520	8,000	9,000	9,000	9,000	
FOOD LICENSE/INSPECTION	01.0000.4223	7,880	9,445	7,500	6,950	8,500	7,500	36,500	36,500	
ICE LICENSE	01.0000.4225	338	380	350	330	350	350	350	350	
SODA LICENSE	01.0000.4227	838	1,042	700	685	900	700	700	700	
CIGARETTE LICENSE	01.0000.4229	3,450	3,400	3,500	2,900	3,500	3,500	3,500	3,500	
COUNTRY CLUB LICENSE	01.0000.4233	250	250	250	250	250	250	250	250	
SALVAGE YARD LICENSE	01.0000.4237	2,100	2,100	2,100	1,400	2,100	2,100	2,100	2,100	
OTHER BUSINESS LICENSES	01.0000.4241	2,785	1,795	2,000	2,070	2,000	2,000	2,000	2,000	
ELECTRICAL CONTRACTORS	01.0000.4253	14,350	17,325	14,500	9,675	10,000	16,500	11,500	11,500	
BICYCLE LICENSE	01.0000.4257	189	147	100	27	100	100	100	100	
CAT/DOG LICENSE	01.0000.4261	11,042	11,530	11,100	7,743	11,100	11,100	11,100	11,100	
<b>Total Licenses</b>		<b>130,797</b>	<b>134,076</b>	<b>130,500</b>	<b>98,509</b>	<b>125,900</b>	<b>132,500</b>	<b>156,500</b>	<b>156,500</b>	
BUILDING PERMITS	01.0000.4271	929,654	869,597	800,000	323,219	750,000	800,000	750,000	800,000	
ELECTRICAL PERMITS	01.0000.4273	178,430	151,272	140,000	50,188	100,000	140,000	100,000	125,000	
PLUMBING PERMITS	01.0000.4275	214,952	176,470	170,000	46,431	100,000	170,000	100,000	125,000	
STREET EXCAVATION PERMITS	01.0000.4277	8,450	8,155	9,000	2,250	7,000	9,000	8,000	8,000	
FILL PERMITS	01.0000.4279	2,725	23,400	10,000	8,550	13,000	10,000	10,000	10,000	
SIGN PERMITS	01.0000.4281	7,370	9,355	7,500	6,405	7,500	7,500	7,500	7,500	
SPECIAL EVENT PERMITS	01.0000.4285	400	700	1,000	300	1,000	1,000	1,000	1,000	
PARK PERMITS	01.0000.4287	4,709	4,193	6,500	6,143	6,500	6,500	6,500	6,500	
MISC FIRE PERMITS	01.0000.4288	6,879	7,720	7,500	4,240	7,500	7,500	7,500	7,500	
MINING & OTHER PERMITS	01.0000.4289	2,600	1,650	2,500	230	2,000	2,500	2,500	2,500	
<b>Total Permits</b>		<b>1,356,169</b>	<b>1,252,512</b>	<b>1,154,000</b>	<b>447,956</b>	<b>994,500</b>	<b>1,154,000</b>	<b>993,000</b>	<b>1,093,000</b>	
<b>Total Licenses and Permits</b>		<b>1,486,966</b>	<b>1,386,588</b>	<b>1,284,500</b>	<b>546,465</b>	<b>1,120,400</b>	<b>1,286,500</b>	<b>1,149,500</b>	<b>1,249,500</b>	<b>-2.7%</b>
<b>PENALTIES &amp; FORFEITURES</b>										
PENALTY/COST	01.0000.4311	361,607	332,090	400,000	210,580	420,000	400,000	400,000	400,000	
ORDINANCE VIOLATIONS-OTHER	01.0000.4331	49				0	0	0	0	
<b>Total Penalties and Forfeitures</b>		<b>361,656</b>	<b>332,090</b>	<b>400,000</b>	<b>210,580</b>	<b>420,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>0.0%</b>

		2005	2006	2007	2007 YTD	2007	2008	2008	2008	Percent
		Actual	Actual	Amended	6/30/2007	Estimated	Forecast A	Dept/Request	Recommend	Change
<b>CHARGES FOR SERVICES</b>										
SUBDIVISION FILING	01.0000.4401	28,375	20,125	23,800	19,000	37,000	23,800	35,000	35,000	
LAND COMBINATION FILING	01.0000.4402	400	400	400	400	800	400	800	800	
CSM FILING	01.0000.4403	15,035	24,000	20,000	15,000	29,000	20,000	29,000	29,000	
SITE PLAN REVIEW	01.0000.4404	12,475	23,375	33,000	6,625	20,000	33,000	23,750	23,750	
ZONING APPEALS	01.0000.4405	3,250	3,000	2,000	2,850	5,000	2,000	5,000	5,000	
SPECIAL USE	01.0000.4406	26,750	20,775	28,000	13,900	27,000	28,000	28,400	28,400	
ZONING FILING	01.0000.4407	11,400	6,600	17,200	6,250	12,000	17,200	12,600	12,600	
OTHER FILING	01.0000.4409	13,598	23,911	29,400	11,104	23,000	29,400	31,350	31,350	
PUBLICATIONS & RECORDING	01.0000.4411	4,081	2,084	6,300	2,123	5,000	6,300	6,300	6,300	
PROPERTY STATUS REPORTS	01.0000.4413	3,386	3,652	4,000	1,630	4,000	4,000	3,000	4,000	
HOME SALES REPORTS	01.0000.4414	24	21	0	8	0	0	0	0	
COPYING CHARGES	01.0000.4415	3,821	2,743	3,600	1,954	3,600	3,600	3,600	3,600	
SOIL TESTING	01.0000.4416	0	650	0	0	0	0	0	0	
MAP SALES	01.0000.4421	854	576	1,800	89	1,800	1,800	1,800	1,800	
ARCHITECTURAL BOARD REVIEW	01.0000.4425	9,400	6,500	7,200	2,275	7,200	7,200	7,200	7,200	
POLICE SERVICES	01.0000.4431	4,510	3,956	4,500	1,540	4,500	4,500	4,500	4,500	
SPECIAL EVENT PUBLIC SAFETY	01.0000.4432	946	2,544	1,500	222	1,500	1,500	1,500	1,500	
AMBULANCE SERVICES - ALS	01.0000.4440	0	0	288,000	130,000	345,000	0	425,000	425,000	
AMBULANCE SERVICES - BLS	01.0000.4441	329,091	396,729	430,000	202,156	430,000	430,000	430,000	430,000	
SAFETY TRAINING-FIRE	01.0000.4442	3,368	2,693	4,000	709	3,000	4,000	4,000	4,000	
FIRE SPRINKLER PLAN REVIEW	01.0000.4443	78,190	100,030	90,000	66,005	127,000	100,000	127,000	127,000	
FIRE INSPECTION SERVICES	01.0000.4444	0	53,679	45,000	12,074	54,000	55,000	55,000	55,000	
QUARRY REIMBURSEMENT	01.0000.4445	16,434	0	0	0	0	0	0	0	
WEIGHTS & MEASURES CHARGES	01.0000.4449	9,000	-4,400	6,800	0	6,800	6,800	6,800	6,800	
CLINIC SERVICES	01.0000.4452	80,724	50,809	70,000	19,315	70,000	70,000	70,000	70,000	
WEED CONTROL	01.0000.4470	9,714	15,132	25,100	2,151	25,100	25,100	25,100	25,100	
STREET LIGHTING	01.0000.4471	7,645	3,096	3,000	0	3,000	3,000	3,000	3,000	
ENGINEERING REVIEW FEES 2%	01.0000.4478	149,844	87,513	120,000	22,037	77,600	120,000	75,000	75,000	
ENGINEERING INSPECTION FEES 5%	01.0000.4479	18,076	11,315	15,000	4,921	15,000	15,000	10,000	10,000	
DPW CHARGES	01.0000.4480	28,521	37,328	26,000	12,848	35,000	26,000	26,000	26,000	
LANDFILL OPERATIONS-DIRECT	01.0000.4492	255,283	132,007	0	0	0	0	0	0	
LANDFILL OPERATIONS-SEPARATE	01.0000.4493	18,943	17,727	0	0	0	0	0	0	
LANDFILL OPERATIONS-FLAT	01.0000.4494	57,415	29,690	0	0	0	0	0	0	
LANDFILL OPERATIONS-TIPPAGE	01.0000.4495	127,732	325,782	343,000	132,894	343,000	360,000	338,500	338,500	
LANDFILL OPERATIONS-EMERALD	01.0000.4496	70,525	70,136	75,000	20,736	75,000	75,000	75,000	75,000	
Total Charges for Services		1,398,810	1,474,178	1,723,600	710,816	1,790,900	1,472,600	1,864,200	1,865,200	29.9%
<b>INTERGOVERNMENT CHARGES FOR SERVICES</b>										
COUNTY EMT-P	01.0000.4611	557,401	540,256	250,000	192,945	380,000	560,000	250,000	250,000	
SCHOOL LIAISON OFFICER	01.0000.4615	34,433	34,579	34,000	19,317	34,000	34,000	34,000	34,000	
Total Intergovernmental Charges		591,834	574,835	284,000	212,262	414,000	594,000	284,000	284,000	-50.3%
<b>INTEREST REVENUE</b>										
INTEREST ON INVESTMENTS	01.0000.4711	308,232	483,385	475,000	283,234	475,000	475,000	475,000	475,000	
INVESTMENT GAINS/LOSSES	01.0000.4713	-55,074	19,493	-50,000	-2,870	0	0	0	0	
INTEREST-TAX ROLL	01.0000.4715	164,838	275,736	225,000	224,502	265,000	225,000	275,000	275,000	
INTEREST-INTERFUND	01.0000.4716	0	22,813	0	16,120	50,000	50,000	50,000	50,000	
MISCELLANEOUS INTEREST	01.0000.4719	7,448	7,041	4,500	1,824	4,500	4,500	4,500	4,900	
Total Interest Revenue		425,444	808,468	654,500	522,810	794,500	754,500	804,500	804,900	23.0%
<b>MISCELLANEOUS REVENUE</b>										
RENTAL-MUNICIPAL PROP	01.0000.4725	46,684	41,955	50,000	17,777	42,000	42,000	42,000	42,000	
PROPERTY SALE	01.0000.4751	0	2,280	5,000	0	3,000	3,000	3,000	3,000	
CULVERT PIPE SALES	01.0000.4753	2,586	2,158	3,000	390	3,000	3,000	3,000	3,000	
CULVERT-PIPE SALE-TAXABLE	01.0000.4754	6,790	5,364	9,000	1,097	6,000	6,000	6,000	6,000	
TRASH BAG SALES	01.0000.4755	0	0	0	0	0	0	0	0	
SALE OF STATE SEALS	01.0000.4756	7,620	4,980	7,500	1,170	2,200	7,500	2,200	7,500	
SALE OF HOUSE NUMBERS	01.0000.4757	1,799	1,241	1,700	296	700	1,700	1,200	1,700	
SALE OF RECYCLING BINS	01.0000.4759	1,391	1,722	1,000	939	1,500	1,000	1,500	1,500	
SALE OF RECYCLABLES	01.0000.4761	7,405	7,579	700	3,021	3,000	700	1,200	1,200	
INSURANCE DIVIDEND	01.0000.4771	0	0	0	16,549	16,500	15,000	15,000	15,000	
REFUNDS/REIMBURSEMENTS	01.0000.4781	73,365	62,963	30,000	29,750	40,000	30,000	30,000	30,000	
REFUNDS & REIMB - MADACC	01.0000.4784	1,026	132	1,500	3,006	1,000	1,500	1,500	1,500	
MISCELLANEOUS REVENUE	01.0000.4799	348	304	1,000	162	1,000	1,000	1,000	1,000	
Total Miscellaneous Revenue		149,014	130,678	110,400	74,157	119,900	112,400	107,600	113,400	2.7%
TOTAL GENERAL FUND REVENUE		20,441,498	21,474,542	21,819,000	15,143,915	21,974,490	22,947,000	22,944,800	23,177,000	6.2%
<b>OTHER FINANCING SOURCES</b>										
TRANSFERS FROM FUND BALANCE	01.0000.4850	0	0	1,050,000	0	0	800,000	800,000	900,000	
Total Other Financing Sources		0	0	1,050,000	0	0	800,000	800,000	900,000	-14.3%
TOTAL GENERAL FUND REVENUE & TRANSFERS		\$20,441,498	\$21,474,542	\$22,869,000	\$15,143,915	\$21,974,490	\$23,747,000	\$23,744,800	\$24,077,000	5.3%

## City of Franklin General Fund Revenue

City general fund revenue, as described below, are generally predictable, and with the majority of general fund revenue obtained from property taxes, state shared revenue, and transportation aides known at the beginning of the year. Revenue is not largely dependent on changes in economic factors. However, as discussed below, varying factors, including the local economy, which cause fluctuations from year to year can impact certain revenue items.

### Property Taxes

Property taxes are levied upon all property owners at a calculated rate per \$1,000 of assessed value, on both real and personal property. As is typical for most Wisconsin municipalities, the property tax is the primary source of revenue for the government's operations. The trend for property taxes as a percentage of General Fund operating revenue is as follows:

Year	2003	2004	2005	2006	2007	2008
Percentage	57	58	60	60	62	63

Property taxes as a percentage of general fund revenue will increase or decrease, depending on fluctuations in other revenue sources, the amount of growth in new assessments or whether significant increases in expenditures are needed to meet service needs for the City. The 2008 percentage increase is attributable to development revenue being lower and less revenue being realized from the State. As a result other than property tax revenue was only slightly increased resulting in larger property tax increases. The 2007 percentage increase is attributable to no increase in EMT revenue from Milwaukee County, no increase in shared revenue and transportation revenue payments, a decrease in expenditure restraint payments and the ending of the current landfill siting revenue mid year. The 2005 increase percentage is attributable to decreases in EMT revenue from Milwaukee County, decrease in shared revenue payments, decrease in expenditure restraint payments and the continuation of the transfer out of landfill siting revenue to the Debt Service Fund. The 2004 increase in property tax percentage is attributable to decreases in shared revenue payments and the continuation of the transfer out of landfill siting revenue. The 2003 increase in property tax percentage is due to transferring 20% of landfill siting revenue to the Debt Service Fund, lower interest revenue and lower penalty revenue.

### Utility Tax Equivalent

The Franklin Water Utility makes a payment in lieu of property taxes, as mandated by the Public Service Commission, by applying the local municipal and school tax rates against the total value of plant in service. As the plant in service has grown due to the pace of development in the City, this revenue source has also increased. Much of the plant value added is contributed via developers or assessment projects.

### Cable Franchise Fees

A franchise fee is charged by the City on cable television services, and has increased in recent years along with growth in the City and increases in cable rates charged by the service provider.

### State Revenue

State shared revenue was originally based on a formula that considered per capita and aidable revenue factors that included relative property value of the City and local revenue generated. In 2003 the City received \$822,500 and in 2008 is scheduled to receive \$647,000 a 21.4% decrease of 4.3% per year in that five year period.

Expenditure Restraint payments are provided by the State in 2008 for communities that limited their 2007 General Fund budget spending to a specified percentage, 5.7% in 2007. The percentage limit considers inflation and growth in new construction in the City. The amount received is dependant on the amount of the tax rate over 5 mills and the communities that qualify. In 2008 the City of Franklin expects to receive \$356,000 down from the \$610,093 received in 2003 a 41.6% decrease of 8.3% per year in that five year period. The 2007 budget will continue the City's eligibility for the 2006 expenditure restraint program by limiting General Fund budgeted expenditures for 2007 to 4.8%.

The State provides general transportation aids to local communities. Transportation aids are based on a formula established by the State that considers costs of maintaining the City's transportation system, including maintenance, traffic enforcement, and capital costs (street construction, etc.). This formula uses costs over a rolling 6-year period in determining the aid amount. The amount to be received in 2008 is \$1,231,000 compared to \$1,091,590 a 12.8% increase of 2.5% per year in that five year period.

A 1997 legislative change exempted business computers from being subject to property tax. It also provided for a state aid payment to municipalities to offset the loss of taxable income. The estimated state aid payment in 2008 is approximately \$43,000 compared to \$48,352 a 11.1% decrease of 2.2% per year in that five year period.

The recycling grant pays for a portion of the cost of the City's curbside recycling program and yard waste collection and disposal. The State recycling grant paid \$77,438 in 2003 and is expected to pay about the same in 2008.

Support from the State of Wisconsin has declined over the last five year period.

### Licenses and Permits

The City issues numerous licenses and permits in performing its regulatory function, such as liquor, bartender, peddler, food, pet, contractor, building, electrical, plumbing and others. The majority of such revenue items do not fluctuate greatly from year to year and in some cases change is limited by state statute. The primary source of revenue in the permit category is building, plumbing and electrical permits, which are down due to the slower development cycle that is currently in effect.

### Penalties and Forfeitures

This category represents the City's share of fines from violation of City ordinances and state statutes, as well as parking ticket revenue. This revenue source has increased for the first time since 2004.

### Charges for Services

This revenue source includes charges for use of City services. The majority of revenue in this category is generated from planning, engineering and administrative fees charged to developers in connection with development agreements, ambulance transport charges, and landfill operations.

Fees for basic and advanced life support (non-paramedic) ambulance transportation are billed on behalf of the City by an outside billing service. Landfill charges represent amounts paid to the City from Metro Landfills in accordance with operation agreements that provide a rebate of tipping fees for City refuse deposited at the landfill. Anticipated revenue is up slightly for 2008.

### Intergovernmental Charges for Services

The program switched to a market driven system in 2007 where actual revenue created in each community is recorded by that community. In addition to that revenue included in charges for services above a County subsidy is received to make some of the cost of providing the service. The subsidy received is \$250,000 for 2007 from Milwaukee County for the County run paramedic services program, as they serve a County area extending beyond the City limits. In 2007 reimbursement was received for the carry over reimbursements from the prior arrangement. The other revenue source is reimbursement from the Franklin School District for one-half of the cost of the school liaison police officer.

### Interest Revenue

Interest earnings on invested funds is one of two main revenue sources in this category. Earnings on the General Fund's pooled investments of City balances continued at the level received the prior year. These amounts are expected to continue in 2008. Interest earnings on tax collections, which consists of (a) interest earned on the tax levies received between the time of collection and settlement with other taxing jurisdictions and (b) penalties and interest on late property tax payments through July 31 each year.

### Miscellaneous Revenue

Water Tower rentals to cell phone companies and worker compensation Insurance dividends are the main components of miscellaneous revenue.



General Fund expenditures by object:

10

## **City of Franklin General Fund Expenditures**

City general fund expenditures are divided into departments and those departments are grouped into categories. The categories are general government, public safety, public works, health & human services, culture & recreation, and conservation and development.

### **General Government**

General government is comprised of 14 departments that provide either specific services for the City or provide services to or on behalf of the departments. General Government also includes the City's contingency budget which is the budget for unknown needs that may come up in the coming year in any of the expenditure categories. General Government expenditures without the contingency budget increased 6.3% over 2007 and amount to 12.2% of the general fund expenditure budget. Primarily due to increased support in legal services.

### **Public Safety**

Public safety is comprised of the departments that provide for the safety of the general public. This includes police, fire, public fire protection, building inspection and weight and measures. Public Safety expenditures increased 4.6% over 2007 and amounts to 61.9% of the general fund expenditure budget. Funding for a firefighter position authorized in 2007.

### **Public Works**

Public Works is comprised of the departments that provide the infrastructure for the City. This includes engineering, highway, solid waste collection, street lighting, and weed control. Public Works expenditures have increased 5.5% over 2007 and amount to 18.5% of the general fund expenditure budget.

### **Health & Human Services**

Health & Human Services is comprised of the health and the animal control expenses. Health & Human Services expenditures have increased 10.7% over 2007 and amount to 2.7% of the general fund expenditure budget due to increasing costs of the Sanitarian.

### **Culture & Recreation**

Culture & Recreation is comprised of the Parks and recreation expenses. Recreation expense includes amounts paid for St. Martins Fair expenses, senior travel and civic celebrations expenses. Culture & Recreation expenditures have increased 29.7% from 2006 and amount to 1.1% of the general fund expenditure budget.

### **Conservation & Development**

Conservation & Development is comprised of the development and planning functions. Conservation & Development expenditures have increased 7.2% from 2007 and amount to 2.4% of the general fund expenditure budget.

### **Transfers to other funds**

Transfers consist of funds received in the General Fund and moved to another fund where expended. There were no transfers in the prior year and they amount to .5% of the general fund expenditure budget.

**City of Franklin  
Manpower Requests  
September 12, 2007**

The new positions by fund that have been requested by department heads for the 2008 year are as follows:

		Wage Cost Benefit Cost	
		Department	Mayor
<b>General Fund</b>			
Finance Department			
Accountant – 1.0 FTE	(1-1-08)	\$41,538	\$ - 0 -
		\$26,439	\$ - 0 -
Police Department			
Police Officer – 1.0 FTE	(1-1-08)	\$48,861	\$ - 0 -
To fund a new patrol position		\$38,687	\$ - 0 -
Police Department			
Police Officer – 1.0 FTE	(1-1-08)	\$48,861	\$ - 0 -
To fund a new patrol position		\$38,687	\$ - 0 -
Police Department			
Information Technology support – 1.0 FTE	(1-1-08)	\$74,360	\$ - 0 -
To create separate Police IT Support position		\$30,791	\$ - 0 -
Police Department			
Property Room Custodian – 0.48 FTE	(1-1-08)	\$23,962	\$ - 0 -
To create separate Custodian position		\$1,879	\$ - 0 -
Fire Department overtime	(1-1-08)	\$65,000	\$ - 0 -
To enable 11 person staffing year round		\$19,500	\$ - 0 -
Highway Department			
Light Equipment operator – 1.0 FTE	(1-1-08)	\$50,185	\$50,185
To reestablish position unfunded		\$30,443	\$30,443
Health Department			
Public Health Nurse – .00 FTE	(1-1-08)	\$8,320	\$ - 0 -
Add PHN Supervisor, reduce PHN position		\$2,329	\$ - 0 -
Health Department			
Clerk Typist – .48 FTE	(1-1-08)	\$13,838	\$ - 0 -
Increase clerical support		\$1,085	\$ - 0 -
Parks Department			
Arborist/Foreman – .48 1.0 FTE	(1-1-08)	\$49,458	\$19,968
Create a Parks supervisor		\$30,164	\$1,100
City Development Department			
Clerical support – 0.1 FTE	(1-1-08)	\$2,425	\$ - 0 -
Increase hours of Intern during summer		\$191	\$ - 0 -

The General Fund cost of wages of the new positions requested by departments is \$361,808 and benefits estimated at \$200,695 for a total cost of \$562,503.

**Library Fund -** None  
**Sewer & Water Fund -** None

**2008 FINANCE DEPARTMENT  
CITY OF FRANKLIN  
June, 2007**

**PERSONNEL BUDGET REQUEST**

**Increase in Full time FTE by 1.0 FTE - \$63,500.00**

The Finance and Treasury area's have had essentially the same level of staffing since the year 2000 when a .5 FTE position was added to perform the accounts payable related clerical duties. During that period of time the Office has had an increased role in forecasting, budgeting, water utility monitoring, water utility projections, water utility rate setting, TIF reporting and projections, debt service management, financial strategy issues, auditing and financial management issues. The department covers many issues but does not have enough resources to be able to do as thorough of analysis or get to issues as timely as they should be addressed.

The request would be for a staff accountant position so that duties could be redirected from the existing Staff Accountant, the Accounting Supervisor and the Director of Finance and Treasurer within the department. Staffing in this department is normally seasonal in the nature of the work. The difficulty is that the main seasons: forecast, budget, tax, year end closing and audit run together and don't leave opportunity for special projects or longer analytical projects to be accomplished. An additional Accountant type position will enable the department to respond more quickly and thoroughly to emerging issues.

Franklin Police Department  
Personnel Requests  
2008 Budget

**Information Technology Support 41.211.0000.5111 \$105,000**

For 2008 the Police Department is again requesting a full time Information Technology Support employee. For 2007 our request for full time IT support was not approved, however we were allotted additional hours to 2.5 days per week. Although this was helpful there are often times when the demands of City Hall and the Fire Department IT support cut into the police department's time. Even with the additional IT support there are still current projects that have not been completed and new projects that cannot be started.

There are numerous information systems currently in development and use by the Police Department. To handle the day-to day hardware, software and networking issues that come up the Department utilizes the services of the part time IT employee provided by the City and the services of two police department captains. These information systems and IT tasks in use are listed below:

KPI Phoenix Computer Aided Dispatch	KPI Records Management System
Avaya Telephone System and Voice Mail	Rescue Star 911 Telephone System
KPI Wireless Digital Assistant (MDC)	Dictaphone Telephone Recording System
Enforcer Records Management System	Dictaphone Report Recording System
Networking to City Hall and PD Systems	Workstation Hardware/ Software Support
Scheduling Software	Crystal Reports Development
Vendata Teletype System and VPN	Card Scan Fingerprints Submission
Connectivity to Greenfield PD.	Hardware/ Fast ID Hardware
TraCS Reporting systems and hardware	WIJIS Setup and Hardware Maintenance
Courtroom Voice Recording Systems	Internet Connectivity and Security
FRED Computer Crimes System	Laptop Hardware (For MDC system)
Bi-weekly KPI User Group Meetings	Research and Purchase of Hardware

The more technical issues are assigned to the IT employee while the captains spend a significant amount of time attending to daily problems involving CAD, RMS and MDT issues, telephone and voice mail issues, attending technical user group meetings, and assisting with software and hardware problems affecting critical equipment. These tasks have been added to the captain's regular duties, and due to the demands of day-to-day IT issues, prevents them from dealing with many of their other assigned responsibilities including special units and communications administration, policy development and budget issues, open records issues Uniform Crime Reporting and other duties. To assist the captains, the Inspector has taken on some of their duties, again, detracting from his assigned obligations..

We feel that it would be in the best interest of the City and the Police Department to have a full time IT support employee assigned to the Department who is better trained to handle technical IT issues. This would allow the captains to return to doing more of their assigned duties.

The City of Franklin is one of the fastest growing communities in the State. It appears that this rapid rate of growth will continue well into the future. As the City grows and becomes more "urbanized" the calls for police services and the nature of these calls increase proportionally. The nature of police calls for service also become more serious as the city grows in population attracting more people from the metro-Milwaukee area. Officers are spending more time dealing with increases in drug activity, sex offender issues, financial crime increases and a general increase in all major crime categories (Part I Offenses) and other crimes (Part II Offenses). In 2006 Part I Offenses in the City increased by 11 percent and it appears from early 2007 statistics that this increase will continue for 2007. Officer arrest activity has increased 30 percent over 2006 arrests for the first six months of 2007 compared to the same time period in 2006.

Along with the growth in population come increases in traffic related problems including demands for traffic enforcement, additional motor vehicle accidents, and requests for traffic watches and more subdivisions to patrol. The addition of neighborhood parks and walking trails such as the Oak Leaf Trail increase demands for bicycle and motorcycle patrols in areas where squads cannot go. As the 27<sup>th</sup> Street corridor develops traffic volume and calls for service to business will increase the need for additional officers. There are currently 2 new shopping centers being developed that will also add to the requests for police services.

The number of sworn police officer positions has not increased since 2001. At that time the City's population was 30,199, with an officer per thousand ratio of 1.95 per thousand. The City's current population is 33,263, an increase of 3,064 residents since 2001. Currently the City's officer per thousand ratio has dropped to 1.77 officers per thousand population. The average for Milwaukee County is 1.94 per thousand. With the addition of two officers the ratio would increase to 1.83 officers per thousand and would still be below the average for the county.

In the past the increase to police department staffing fell well behind the officer/population ratio and it was difficult to increase the staffing to acceptable levels without severe impact to the City's budget. At that time the Cops Fast Grants allowed the City to augment sworn police staffing over a three year period. Those grants are no longer available and we request that the staffing of the Department keep pace with city growth to avoid having to "catch up" on staffing in the future. We feel that the current and future demands for police services along with continued growth justify the request for these new positions.

**Part Time Civilian Property Room Custodian**

**\$26,127.00**

Currently a sergeant and three officers are responsible for the property and evidence that come into the department. Maintaining proper chain of evidence, proper return and tracking of property is a constant responsibility. We are requesting a part time position for a civilian property room custodian. The civilian property custodian would be responsible for checking property and evidence into the property room and recoding it's location. The civilian custodian would determine when property can be disposed of or returned to its owner. The addition of a part time custodian would free up sworn officers for other duties.

CITY OF FRANKLIN  
2007 BUDGET REQUEST  
FIRE DEPARTMENT  
August 24, 2006

**Personal Services**

1. Salaries-OT	01.221.0000.5117	\$215,000
2007 Budget		\$150,000
Expenditures as of 6/30/07		\$100,407
Estimated Expenditures		\$176,000
Request 2008		\$215,000

In the years that I have been Chief, it has been my judgment that to meet the growing demand for emergency services in the City of Franklin, especially the east sides of the city, six additional personnel needed to be added to our force. The minimum staffing of 10 has not changed since 2001 at which time the run volume was 2,540 calls. The anticipated run volume for 2007 is 3,290, an increase of 750 runs or 30%. Through restructuring of the department, three of the six positions were added. For the 2008 budget request, I chose not to request the next three positions. Instead, I am requesting an increase in the overtime over 2007 because this is the most financially responsible way to increase staffing. Not only will this allow the department to maintain a daily staff of 11, it will keep the second paramedic unit in service every day of the year. Transport revenue gains have been seen in 2007. It is my view that in 2008 revenue increases will assist to offset the over time costs. When you add in the increased call volume requiring more call backs, and the fact that the account in previous years has not been funded to Fire Department requests, it is justified to make this increase.

2. Public Safety Education OT	01.221.0000.51XX	\$6,100
2007 Budget		\$0
Expenditures as of 6/30/07		\$0
Estimated Expenditures		\$0
Request 2008		\$6,100

The Fire Department is routinely asked to participate in public safety events throughout the city as well as provide public education programs to schools. When this need arises, on-duty personnel perform the function. However, at times the need is too high for the on-duty personnel to handle and off-duty personnel are hired back to fill the need. An example is the National Night Out. For this event, the on-duty people are assigned along with a minimum amount of off-duty people to cover the activity. This practice ensures personnel are available for the event when on-duty personnel are responding to actual calls. This money has been taken from "Salaries Overtime" 01.221.0000.5117 in the past. By separating this activity out, the Fire Department can better account for the cost of this activity.






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ARTICLE I. MEMORANDUM: FROM ENGINEERING

DATE: September 11, 2007

TO: Mayor Taylor and Cal Patterson

FROM:  John M. Bennett, P. E., City Engineer

SUBJECT: ALTERNATE 2008 BUDGET FOR PARK AND HIGHWAYS

Pursuant to our discussions relative to a 2008 budget for the Parks and Highways that includes outsourcing and part-time employees, I am submitting the following for review and comment.

A. Highway Salaries Budget

As an alternate budget, staff is recommending that for the 2007 budget funds be transferred from Sunday contractors to the salaries budget for the funding of an Equipment Operator including benefits. Also, that this Equipment Operator be included with benefits in the 2008 salaries budget.

B. City Arborist

The City does not have an Arborist. It has been requested in the regular budget that the position of Arborist be created and filled as a full-time employee. As discussed, it appears that funds will not be available for 2008 to fill this position or even a part-time Arborist employee.

With the advent of the Emerald Ash Borer entering Wisconsin in the near future, staff feels it will be necessary to have an Arborist available to help with handling of the infestation of this insect and to work with the property owner relative to this infestation. If this position can not be filled in 2008, it is strongly recommended by staff that at least a part-time position be created in 2009 at an estimated funding rate of \$20,000.

C. Staffing of an Additional Snow Plow Route

As developments have occurred over the last few years, more mileage of streets have become the responsibility of the City to plow. In order to hold the budget neutral relative to expenditures, it is recommended that a Sewer & Water employee be selected to have the responsibility of a snow plow route and that his time be made up in the Sewer & Water Department by Highway Department personnel. No out-of-pocket cost for personnel is required.

D. Outsource Park Maintenance

Over the last few years discussion has occurred relative to outsourcing some portion of the workload rather than employ more full-time employees. It is recommended by staff that a "pilot project" of outsourcing be established for 2008 for one park. It is recommended that Jack Workman be outsourced to a private contractor for 2008 at an estimated cost of \$10,000 for the 2008 growing season (see attached estimate). After the 2008 growing season, this outsourcing should be evaluated to determine if it should be continued and/or if additional park maintenance should be outsourced.

E. Cleaning at Three Park Structures Including Restrooms

It is recommended that consideration be given to outsourcing the cleaning of the two shelters in Legend Park and the Ken Wendl building. At the present time, these buildings are cleaned by Parks/Highway Department staff at the wages of equipment operators. Staff recommends consideration to outsource this work to a private employment agency to furnish employees trained to do cleaning services. It is estimated that the cost to clean each building would be \$50/week, which would be broken down as follows: 32 weeks for each park shelter or \$3,200.00 and 52 weeks for Ken Wendl Park or \$2,600.00 for a total of \$5,800.00.

F. Opening/Closing and General Supervision of Parks

It is recommended that a part-time employee be employed to open, close and patrol all the City Parks and to provide minor maintenance, empty refuse containers and to keep the restrooms stocked. This person would check to see if the deposit should be returned and that the park area is ready for the next group. It is recommended that 4 hours be provided each day, 7 days a week for 32 weeks or 896 hours for the park shelters and 6 hours a week for 52 weeks or 312 hours for the Ken Wendl building, for a total of 1,208 hours. At the rate of \$16.00/hr, the cost would be \$19,328 – use \$20,000. As the park shelters are a 7 day a week service, it may be necessary to split this work between two part-time employees (no benefits). Also, some mileage would be necessary to go between park areas. Assume 50 miles per week times 32 weeks or 1,600 miles @ \$0.485 = \$776.00 – use \$800.00. Total cost \$20,800.

Prior to the consideration of this alternate budget, the Director of Administration and HR should check with legal counsel to see if the present union contract allows the proposed outsourcing and part-time employees.

JMB/sg  
Encl.

**CITY OF FRANKLIN  
HIGHWAY DEPARTMENT 331  
2007 BUDGET TRANSFER  
2008 BUDGET REINSTATEMENT**

**July, 2007**

In the 2007 Operating Budget approximately \$75,705.00 was deducted from the requested Personal Services Budget and \$75,705.00 was added to the requested Contractual Services Budget. Staff is requesting that the additional \$75,705.00 in Contractual Services be transferred into Personal Services. If the request is denied there are two options: Lay-off one employee or go over budget. This would have to be approved by Council.

Lay-off must be reviewed to determine what service or repair work should be reduced and which job position should the lay-off come from. The Highway Department has always been under staffed. A reduction in department personnel will again affect our level of service provided to the citizens. With additional developments approved and completed within the City yearly this only adds to our already overload of work. Not doing preventive maintenance on roadways such as crack sealing or small pavement repairs will only lead to reconstruction of roadways in a more accelerated time frame, costing tax payers millions of dollars. The City of Franklin Highway Department is very diverse in its' responsibilities; their efforts have and will continue to save tax dollars.

The Highway Department is constantly assisting Police, Fire, Health, City Hall, and Inspection Departments on numerous requests and vehicle maintenance repairs for all city departments. A decision must be made on what department services should be cut and what infrastructure repairs should be contracted out.

Contracting out work is also very challenging. All work to be completed will have to be publicly bid and, a majority of the time, let to the lowest bidder. Not all contractors quality of work is at the same level. The key to successful contracting is good inspection; someone will have to constantly oversee the work being completed. Again, our department will loose additional personnel to do this.

If a present employee is laid-off and we proceed with contracting out another issue will be Article V Section I of the AFSCME Union contract. Would this be considered a violation of the union contract?

## ARTICLE V - CONTRACTING AND SUBCONTRACTING

Section 1. The Union recognizes that the City has statutory and charter rights and obligations in contracting for matters relating to municipal operations. The right of contracting or subcontracting is vested in the City. The right to contract or subcontract shall not be used for the purpose or intention of undermining the Union nor to discriminate against any of its members. The City further agrees that it will not lay off any employees who have completed their probationary periods and have regular civil service status at the time of the execution of this Agreement because of the exercise of its contracting or subcontracting rights except in the event of an emergency, strike, or work stoppage, or essential public need where it is uneconomical for City employees to perform said work, provided however, that the economics will not be based upon the wage rates of the employees of the contractor or subcontractor, and provided it shall not be considered a layoff if the employee is transferred or given other duties at the same pay.

Staff is requesting to have \$75,705.00 transferred from Contractual Services into Personal Services for 2007. This would eliminate a highway department lay-off or budget over run and assist the department in maintaining its present level of service.

Staff is also requesting that this position remain and be funded for 2008.

**CITY OF FRANKLIN  
HIGHWAY / PARKS DEPARTMENT  
331 / 551  
2008 PERSONNEL BUDGET REQUEST**

**June, 2007**

**Salaries (including benefits) Full Time –  
01.331.0000.5111 / 01.551.0000.5111 - \$56,572.62**

Staff is requesting the addition of one full time position for 2008, to be budgeted thru the Parks Department and the Highway Department. Justifications for this additional position are numerous.

The growth within the City has created the need for numerous park development projects throughout the City. Tennis courts, ball diamonds, miles of walking trails, landscaped berms, shrubs, trees, park pavilions, play structures, volleyball courts, etc., have been installed. These facilities are all within our neighborhoods and must be properly maintained. This will be costly and time consuming.

Presently there is one full time and one seasonal equivalent employee doing a majority of the work in the Parks. Their tasks include cleaning and maintaining park buildings, all park equipment and the park grounds. On weekends an additional part time employee opens and closes the park pavilions. The full time and seasonal employees that regularly maintain the parks also cut the grass at a majority of city owned lands, including the Library, Police Department, City Hall, bike trails and City Parks. They do not have sufficient time to properly maintain the parklands and facilities as they are constantly cutting grass. As noted, there has been numerous park development projects and the workload has steadily increased; so has the back log of work. Seasonal employees can complete many of the park maintenance daily tasks, but they need to be trained and supervised on a regular basis. Full time employees must regularly be available to inspect, schedule and assist in the maintenance of our parklands and facilities on a daily basis.

The requested employee shall be skilled in arboriculture. Presently numerous tasks related to urban forestry are receiving little or no attention, such as fertilization, insect and disease identification and control, rope climbing for pruning trees. There also are hundreds of curbside trees being planted throughout the City each year. An employee with sufficient time to inspect new plantings and all trees, using this information to develop a maintenance program. The requested employee will also keep abreast of the rapidly changing insect and disease issues. Gypsy moth, linden borers, maple decline, oak wilt and locust plant bugs have been a concern with many questions coming from residents. The future of Emerald Ash Borer is of greatest concern. This insect will be devastating to our ash trees. It will destroy thousands of ash trees in our area.

Residents should become familiar with this situation and what we may possibly want to do. An Emerald Ash Borer action plan should also be drafted. Ash trees should also be

inventoried. Weak and declining ash trees will be the first affected by EAB. These trees should be removed and replaced now. A hazardous tree assessment should be completed of all trees located on City owned public lands, along city streets and in parklands, followed by trees being prioritized for removal.

In 2002, after completion of our first curbside tree inventory, the value for curbside trees was \$2,745,017.11. This did not include trees on public lands, public right of way, or along rural streets. The trees inventoried are only about 5% of the trees that are City owned. Our trees are a very valuable resource. They must be maintained.

The Highway Department is also seriously understaffed for snow and ice control. With constant development in the City additional streets are added to each snowplow route every year. The plow routes have more road miles and cul du sacs then ever. An additional snowplow route will be necessary for the 2007 - 2008 snowplow season. It will be difficult to prolong this for another year. The requested employee will be assigned a snow plow route.

We have minimal backup staff within the department. This is a very difficult and unsafe situation. It takes years to become familiar with a snowplow route and the daily operations of the Highway Department.. Available, well trained employees are the key to a successful and productive Highway Department.

Staff is requesting that a park maintenance - arborist position be included in the 2008 budget.

**Health Department**  
**2008 Personnel Requests**

For the 2008 budget, I believe that it is vitally important for the day-to-day operations of the Health Department for 2 personnel changes to occur:

1. I propose the creation of a Public Health Nurse Supervisor position. I am asking that this exempt management position be created from the current nursing FTE's. In essence, I would lose one FTE public health nurse position and create one FTE nursing management position. A job description for this position would need to be created and approved but for your consideration and the budget process, I have calculated the financial impact to be approximately \$10,500. [Proposed \$4.00/hr pay increase or \$8,320; Pension: \$832; Management Dental: \$625; and FICA \$625. Granted these are rough numbers but Tom thought that I was capturing the large financial items.] Money matters but getting the necessary Mayoral and committee approvals may be the more difficult part of this request.
2. I propose the addition of a non-benefit 19 Hr. per week Clerk Typist position for the Health Department. Tom and I calculated the financial impact of this position to be approximately \$14,200. [\$13.86/hr. x 950 hours/year or \$13,200; FICA: \$1,000.]

**CITY OF FRANKLIN**  
**Department of City Development (621)**  
**2008 Budget Request - Personnel**

June 29, 2007

The Department of City Development is requesting funding for additional summer hours for the Planning Intern position.

The Department is currently authorized for 0.6 Planning Intern positions, or 24 hours per week.

During the summertime, the Department is requesting funding for the **Planning Intern** to work 40 hours per week.

At \$10 per hour, for an additional 16 hours per week, for 13 weeks, the total amount requested for additional hours is **\$2,080**.

Summer tend to be a very busy time of year for the Department of City Development due to the seasonal constraints on construction in the Wisconsin climate.

Interns are available to work full-time during the summer weeks that fall between academic calendars.

Duties of the Planning Intern position include:

1. Assisting citizens at the front counter.
2. Answering and returning telephone calls.
3. Assisting with agenda packet preparation for the Plan Commission, Environmental Commission, Comprehensive Master Plan Project Committee, Community Development Authority, Economic Development Commission, and Board of Zoning & Building Appeals.
4. Assisting with planning, zoning, and code enforcement duties.
5. Assisting in the preparation of zoning compliance permits for new businesses.
6. Providing support for planning staff as assigned by supervisor.

With regard to the demonstrated need for the additional Planning Intern staff hours, the Department requests that the following factors be taken into consideration:

1. The salaried staff in the Department of City Development have been working many extra hours due to a very large workload relative to the level of staffing and to meet the many deadlines, and there are serious concerns about the ability of the Department to retain highly-trained staff if the imbalance is not addressed, as described by the Ruekert Mielke report titled "Planning Department Organizational Study" that was commissioned by the Common Council.
  - a. Staff are often unable to take lunch breaks.
  - b. Salaried staff are often required to work past 9 p.m. in the evening, sometimes including Friday evenings, in order to meet project deadlines. In addition, salaried staff often start work early and sometimes have to work on weekends.



- c. Due to the extremely large workload relative to Department staffing, the “flex time” that Department staff earn under the flex time policy for City personnel mostly appears to exist only on paper for salaried Department employees.
2. The Department workload is easily among the largest of any comparable department in the entire State of Wisconsin, as described by the Planning Department Organizational Study.
3. The Department workload is expected to increase further in 2008 as a result of the large amount of staff time that will be consumed by the update of the City’s comprehensive master plan, and also by the implementation of the South 27<sup>th</sup> Street corridor streetscape plan and development of the 27<sup>th</sup> Street corridor.
4. The workload of the Department of City Development corresponds to the fact that Franklin is one of the very fastest-growing communities in Wisconsin. According to official population figures from the Wisconsin Department of Administration (DoA), of 1,851 cities, villages, and towns, Franklin is the largest community in the entire state that has experienced more than 10% population growth since the 2000 census.
5. According to the Southeastern Wisconsin Regional Planning Commission, the population of Franklin is projected to reach 45,314 by 2020, an average annual increase of approximately 780 per year from the most recent DoA estimate of 33,000 in 2006.
6. As of June 2007, there are currently 75 new developments underway that the Department is responsible for working on, including 41 new residential developments and 34 new business developments, all in various stages of development within the City of Franklin. These figures do not include projects for which no formal applications have yet been submitted.
7. Applicants sometimes become agitated when they do not receive a response from Department staff as quickly as they desire. Allowing the Planning Intern to provide additional support for planning staff will make it possible for City Planners to respond to telephone calls and email messages more promptly during the busy summertime.

The request for additional hours for the Intern position represents the most cost-efficient way to provide needed staffing assistance, and would enable the Department to be responsive to citizens and applicants for a modest amount of funding relative to other staffing options.

The Department understands that there is a delicate balance between providing the proper level of staffing to carry out required City functions and the need to avoid any undue burden on City taxpayers.

The requested seasonal staffing change for the Planning Intern position would provide for the proper level of coverage for the range of activities that the Department is responsible for and is required to perform.

**CITY OF FRANKLIN**  
**AUTHORIZED POSITIONS - FULL TIME EQUIVALENTS**

DEPARTMENT	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
COMMON COUNCIL									0.48	0.48	0.48
MUNICIPAL COURT											
CLERK	0.20	0.20	0.20	0.20	0.45	0.45	0.45	0.50	2.00	2.00	2.00
INFORMATION SERVICES	3.00	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.53	3.53
ADMINISTRATOR	1.00	1.00	2.00	1.00							
FINANCE	2.00	2.00	3.00	3.00	3.00	3.00	3.25	3.75	3.80	3.80	3.80
ASSESSOR	6.74	6.76	7.33	7.38	7.38	7.18	7.45	7.45	7.30	7.30	7.10
MUNICIPAL BUILDINGS	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00
TOTAL GENERAL GOVERNMENT	2.58	2.58	3.06	4.06	4.56	5.06	4.68	4.68	4.90	4.83	4.83
POLICE	17.52	18.04	21.09	21.14	20.89	21.19	21.33	20.88	22.98	22.94	22.74
FIRE	66.50	71.50	76.50	76.75	78.75	78.75	78.75	78.75	77.25	77.25	77.25
PAID ON CALL FIRE	31.50	34.50	38.00	44.00	44.50	44.00	44.00	44.00	44.00	45.45	46.45
BUILDING INSPECTION	45.00	35.00	21.00	6.00	6.00						
TOTAL PUBLIC SAFETY	9.38	10.38	11.00	11.00	11.00	12.00	11.00	12.00	10.00	10.00	10.00
ENGINEERING	152.38	151.38	146.50	137.75	140.25	134.75	133.75	134.75	131.25	132.70	133.70
HIGHWAY	7.35	8.70	8.70	9.80	9.80	9.80	9.80	9.80	9.80	9.80	9.80
PARKS	16.75	18.75	19.75	19.75	21.00	22.00	21.00	22.00	22.00	22.00	22.00
TOTAL PUBLIC WORKS	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.79	2.27
PUBLIC HEALTH	25.35	28.70	29.70	30.80	32.05	33.05	32.05	33.05	33.05	33.59	34.07
CITY DEVELOPMENT	6.00	6.10	6.16	6.16	6.35	6.35	6.35	6.50	6.50	6.63	6.50
TOTAL GENERAL FUND	3.95	3.90	5.15	5.09	5.84	6.49	5.21	6.60	6.60	7.60	7.60
PUBLIC HEALTH - GRANT	205.20	208.12	208.60	200.94	205.38	201.83	198.69	201.78	200.38	203.46	204.61
LIBRARY				0.60	0.60	0.60	0.60	0.25			
SEWER & WATER	10.37	10.15	11.77	12.81	15.29	15.04	15.59	16.10	16.92	17.22	17.20
TOTAL (including paid on call)	8.75	8.75	9.75	9.75	10.75	9.80	10.80	11.10	12.85	12.85	12.85
TOTAL FTE's	224.32	227.02	230.12	224.10	232.02	227.27	225.68	229.23	230.15	233.53	234.66
	179.32	192.02	209.12	218.10	226.02	227.27	225.68	229.23	230.15	233.53	234.66

**CITY OF FRANKLIN FINANCE DEPARTMENT**  
**2007-2008 Budget Salaries and Benefits**

	# OF FTE	FULL TIME SALARIES	PART TIME SALARIES	TEMP SALARIES	ANNUAL SALARIES	OVER- TIME	VAC- ATION	LONGEV HOLIDAY	FICA	RETIRE- MENT	GROUP HEALTH & DENTAL	RETIREE HEALTH	WORK COMP	LIFE INSUR	COLLEGE INCENTIVE	ALLO- CATED PATROLL	TOTAL	OTHER
<b>102 COMMON COUNCIL</b>																		
PROJECTED 2007 ACTUALS	0.480		77,821		77,821				7,147				178				85,146	15,600
2007 BUDGET	0.460		76,454		76,454				7,042				175				83,671	15,600
2008 BUDGET	0.460		78,356		78,356				7,188				216				85,760	15,600
<b>121 MUNICIPAL COURT</b>																		
PROJECTED 2007 ACTUALS	2.000	50,571	35,258		85,829	2,575	4,317	270	3,872	7,410	31,488		182	315			143,844	
2007 BUDGET	2.000	48,326	34,514		82,840	2,575	4,124	270	3,584	7,153	31,950		176	307			140,338	
2008 BUDGET	2.000	52,510	35,922		88,432	2,575	4,463	270	4,026	7,634	36,114		228	323			151,563	8.3%
<b>141 CITY CLERK</b>																		
PROJECTED 2007 ACTUALS	3.526	137,555	15,070	800	153,425	1,500	13,151	810	9,434	13,641	45,360	0	338	910		(12,900)	243,421	
2007 BUDGET	3.526	142,210	14,837	0	157,047	1,500	13,041	780	9,354	13,902	46,020	0	344	872		(12,900)	248,052	
2008 BUDGET	3.526	141,611	15,135	800	157,546	1,500	13,521	810	9,694	14,005	51,948	0	420	931		(13,500)	255,102	2.8%
<b>142 ELECTIONS</b>																		
PROJECTED 2007 ACTUALS		389	455	9,996	10,840	1,439		4	175	151	458		32	6			13,105	
2007 BUDGET		389	96	9,962	10,467	722		3	93	114	235		30	5			11,688	
2008 BUDGET		1,336	932	23,376	26,244	3,739		8	460	504	798		112	15			31,860	173.2%
<b>147 ADMINISTRATION</b>																		
PROJECTED 2007 ACTUALS	3.800	171,198	27,140		198,338	500	10,300	144	11,259	16,871	45,984	0	419	1,863		(17,700)	287,768	
2007 BUDGET	3.800	174,684	23,740		198,424	1,500	9,289	144	10,674	16,332	28,584	0	417	1,689		(17,700)	271,836	
2008 BUDGET	3.800	179,969	24,300		204,269	1,500	10,609	144	11,597	17,453	52,596	0	524	1,867		(18,300)	305,093	12.2%
<b>151 FINANCE</b>																		
PROJECTED 2007 ACTUALS	7.300	213,546	89,616	8,190	311,352	510	20,910	570	17,087	26,908	70,416	0	665	2,461		(50,800)	432,173	
2007 BUDGET	7.300	213,421	89,340	8,436	311,197	1,600	19,136	600	16,462	26,853	71,435	0	666	2,365		(50,800)	433,736	
2008 BUDGET	7.100	225,417	92,094	4,667	322,187	1,200	21,536	570	17,600	27,777	80,609	0	834	2,602		(55,300)	453,397	4.5%
<b>154 ASSESSOR</b>																		
PROJECTED 2007 ACTUALS	1.000	34,352	0		34,352	300	3,040	240	2,128	3,065	18,240	0	76	168			65,615	
2007 BUDGET	1.000	33,893	0		33,893	300	2,989	240	2,100	3,024	18,528	0	75	168			65,280	
2008 BUDGET	1.000	35,363	0		35,363	300	3,131	240	2,192	3,155	20,928	0	95	172			69,721	6.8%
<b>161 MUNICIPAL BUILDINGS</b>																		
PROJECTED 2007 ACTUALS	4.830	116,807	41,813	10,374	168,994	6,000	7,700	70	9,404	14,701	55,344	0	4,944	820		(146,400)	133,420	
2007 BUDGET	4.830	116,807	44,522	10,300	171,629	3,000	7,815	70	9,559	14,694	56,232	0	4,968	804		(146,400)	133,975	
2008 BUDGET	4.830	120,310	45,347	10,991	176,648	3,000	8,028	120	9,817	15,117	63,432	0	7,196	831		(147,600)	148,538	10.9%
<b>GENERAL GOVERNMENT TOTAL</b>																		
PROJECTED 2007 ACTUALS	22,936	724,418	287,174	29,360	1,040,951	12,824	59,418	2,108	53,184	89,818	267,290	0	6,834	6,543	0	(227,800)	1,404,491	15,600
2007 BUDGET	22,936	729,730	283,504	28,717	1,041,951	11,197	56,404	2,107	53,863	89,593	252,984	0	6,851	6,191	0	(227,800)	1,388,557	15,600
2008 BUDGET	22,736	756,557	292,085	40,453	1,089,095	13,614	61,308	2,162	54,926	92,789	306,425	0	9,625	6,741	0	(234,700)	1,501,454	15,600
<b>211 POLICE</b>																		
PROJECTED 2007 ACTUALS	61,250	3,283,541	19,085		3,302,626	120,000	261,272	13,251	218,600	303,478	1,008,454	44,275	80,313	12,549			6,126,390	23,200
2007 BUDGET	61,250	3,390,564	18,207		3,408,791	145,000	270,180	13,481	226,689	314,905	1,034,627	47,426	83,855	12,560			6,345,703	23,600
2008 BUDGET	61,250	3,478,708	19,806		3,498,514	149,350	287,859	14,029	233,310	323,969	1,177,046	45,989	111,614	13,086			6,712,922	23,600
<b>212 DISPATCH</b>																		
PROJECTED 2007 ACTUALS	15,000	561,907			561,907	5,000	34,251	940	33,511	48,624	158,736	0	1,204	2,685	0		910,419	
2007 BUDGET	16,000	556,323			556,323	17,150	34,582	880	36,218	49,355	199,212	0	1,215	2,694	0		962,158	
2008 BUDGET	16,000	582,777			582,777	17,150	37,033	1,020	37,985	51,711	181,728	0	1,542	2,777	0		981,319	2.0%

UNIFORM ALLOW

23,200

6,245,703

6,712,922

5.6%

23,600

6,712,922

5.6%

23,600

6,712,922

5.6%

23,600

6,712,922

5.6%

**CITY OF FRANKLIN FINANCE DEPARTMENT**  
**2007-2008 Budget Salaries and Benefits**

	# OF FTE	FULL TIME SALARIES	PART TIME SALARIES	TEMP SALARIES	ANNUAL SALARIES	OVER- TIME	VAC- ATION	LONGEV HOLIDAY	FICA	RETIRE- MENT	GROUP HEALTH & DENTAL	RETIREE HEALTH	WORK COMP	LIFE INSUR	COLLEGE INCENTIVE	ALLO- CATED PATROLL	TOTAL	OTHER UNIFORM ALLOW
<b>221 FIRE</b>																		
PROJECTED 2007 ACTUALS	47,450	2,263,507	14,782	10,560	2,268,849	174,017	213,656	9,116	286,693	229,282	668,577	75,520	86,263	8,378	5,299		4,596,489	19,750
2007 BUDGET	45,450	2,290,974	15,912	22,620	2,329,506	150,000	208,636	9,608	279,584	228,628	688,133	75,448	86,667	8,523	5,242		4,623,062	18,900
2008 BUDGET	46,450	2,395,360	12,898	10,560	2,418,818	156,100	225,086	9,688	286,212	239,485	786,177	87,958	103,588	8,625	5,299		4,949,726	7.1%
<b>222 SAFETY TRAINING</b>																		
PROJECTED 2007 ACTUALS	-	0.00	0	0	0	2,970	0	0	158	387	651	0	39				3,305	
2007 BUDGET	-	0.00	0	0	0	1,983	0	0	152	371	643	0	38				3,187	
2008 BUDGET	-	0.00	0	0	0	0	0	0	0	0	0	0	0				0	-100.0%
<b>231 BUILDING INSPECTION</b>																		
PROJECTED 2007 ACTUALS	10,000	438,436			438,436	9,000	37,402	1,020	29,967	39,462	156,352	0	9,778	2,487			775,508	
2007 BUDGET	10,000	454,549			454,549	9,000	36,822	1,020	26,596	40,391	164,856	0	10,899	2,695			798,627	
2008 BUDGET	10,000	467,232			467,232	9,000	37,977	1,060	31,668	41,833	186,312	0	15,817	2,726			848,209	6.1%
<b>PUBLIC SAFETY TOTAL</b>																		
PROJECTED 2007 ACTUALS	133,700	6,547,391	33,867	10,560	6,591,818	310,087	546,591	24,327	568,781	621,014	1,399,863	119,795	177,597	26,099	33,379	0	12,412,111	42,960
2007 BUDGET	132,700	6,692,432	34,119	22,620	6,749,171	321,150	550,430	24,969	569,097	634,279	1,428,748	122,874	182,616	26,472	33,896	0	12,733,737	42,500
2008 BUDGET	133,700	6,924,077	32,704	10,560	6,967,341	331,600	557,955	25,797	589,075	656,598	1,564,862	133,957	232,571	27,214	33,523	0	13,492,176	6.0%
<b>321 ENGINEERING</b>																		
PROJECTED 2007 ACTUALS	9,800	396,053	19,578	4,420	420,051	1,600	33,568	880	24,082	36,735	43,813	0	7,182	4,616		(177,400)	541,441	
2007 BUDGET	9,800	389,682	19,924	4,553	414,159	1,600	32,233	900	23,204	35,115	44,762	0	7,130	4,407		(177,400)	530,576	
2008 BUDGET	9,800	406,893	20,165	4,553	434,611	1,600	34,883	900	24,455	37,953	47,153	0	10,362	4,671		(191,400)	568,956	6.9%
<b>331 HIGHWAY</b>																		
PROJECTED 2007 ACTUALS	22,000	850,876	19,751	20,313	870,627	35,000	66,268	2,295	56,027	78,880	301,535	0	25,566	4,425			1,523,765	
2007 BUDGET	22,000	812,050	20,313	20,313	832,363	35,000	63,039	2,220	52,934	75,366	281,330	0	24,417	4,541			1,461,900	
2008 BUDGET	22,000	894,066	20,313	20,313	914,379	35,000	68,464	2,500	57,968	82,481	350,436	0	37,697	4,722			1,642,052	12.3%
<b>341 RECYCLING</b>																		
PROJECTED 2007 ACTUALS	-	1,000			1,000	19,182			1,544	1,615	5,691		516	82			29,630	
2007 BUDGET	-	1,000			1,000	21,100			1,691	1,768	6,328		566	93			32,546	
2008 BUDGET	-	1,000			1,000	21,100			1,691	1,768	6,950		797	92			33,398	2.6%
<b>411 PUBLIC HEALTH</b>																		
PROJECTED 2007 ACTUALS	6,500	231,536	55,953		287,489	11,000	18,521	465	15,318	25,459	72,280	0	7,617	1,514			467,160	
2007 BUDGET	6,630	230,098	76,754		306,852	5,000	16,611	420	15,137	26,318	74,760	0	7,974	1,757			483,815	
2008 BUDGET	6,500	234,359	80,122		314,481	8,000	19,077	540	15,777	27,377	84,360	0	11,623	1,668			513,617	6.2%
<b>529 ST. MARTINS</b>																		
PROJECTED 2007 ACTUALS	-	4,970		14,378	4,970	14,424		0	1,464	3,569	5,293		331	66			30,137	
2007 BUDGET	-	4,960		15,750	4,960	15,660		0	1,579	3,366	5,596		352	68			31,601	
2008 BUDGET	-	5,252		14,378	5,252	16,250		0	1,645	3,676	6,432		478	71			33,806	7.0%
<b>551 PARKS</b>																		
PROJECTED 2007 ACTUALS	1,750	46,649		15,750	61,027	0		0	4,669	7,697	19,440		1,587	197			94,617	
2007 BUDGET	1,788	46,649		14,378	62,395	0		0	4,774	3,732	19,489		1,622	203			92,219	
2008 BUDGET	2,270	48,049	19,368		82,395	0		0	6,303	3,844	22,304		3,016	206			118,068	26.0%
<b>621 CITY DEVELOPMENT</b>																		
PROJECTED 2007 ACTUALS	12,200	292,210	22,637		314,847	575	12,996	0	17,112	26,433	74,064	0	656	1,868		(15,000)	458,339	
2007 BUDGET	7,600	304,979	12,854		317,833	575	12,197	0	16,845	26,580	79,932	0	661	1,832		(15,000)	473,224	
2008 BUDGET	7,600	332,436	14,140		346,576	575	13,902	0	17,624	28,969	80,938	0	871	1,873		(17,700)	508,595	7.5%
<b>GENERAL FUND TOTALS</b>																		
PROJECTED 2007 ACTUALS	208,926	9,095,102	419,209	78,469	9,592,780	404,692	737,352	30,075	734,514	896,036	1,686,304	119,795	227,896	45,410	33,379	(420,200)	16,961,691	58,550
2007 BUDGET	203,454	9,211,599	427,156	91,953	9,730,708	411,282	730,914	30,636	731,060	886,315	1,719,217	122,874	232,189	45,364	33,896	(420,200)	17,228,175	58,100
2008 BUDGET	204,606	9,605,689	459,184	90,257	10,155,130	427,939	785,369	31,899	789,365	936,216	1,874,440	133,957	307,040	47,458	33,523	(443,800)	18,410,112	6.9%
<b>CHANGE FROM 2006 BUDGET</b>																		
		394,090	32,028	(1,696)	424,422	16,657	54,475	1,263	38,775	39,901	155,223	11,093	74,851	2,094	(373)	(23,600)	1,181,937	
		4.3%	7.5%	-1.8%	4.4%	4.1%	7.5%	4.1%	5.3%	9.0%	13.2%	9.0%	32.2%	4.6%	-1.1%	5.6%	6.9%	

-13.2-

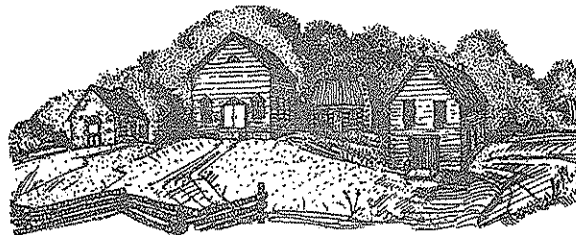
**CITY OF FRANKLIN FINANCE DEPARTMENT**  
**2007-2008 Budget Salaries and Benefits**

	# OF FTE	FULL TIME SALARIES	PART TIME SALARIES	TEMP SALARIES	ANNUAL SALARIES	OVER-TIME	VAC-ATION	LONGEV HOLIDAY	FICA	RETIRE-MENT	GROUP HEALTH & DENTAL	RETIREE HEALTH	WORK COMP	LIFE INSUR	COLLEGE INCENTIVE	ALLO-CATED PAYROLL	TOTAL	OTHER
<b>15-511 LIBRARY</b>																		
PROJECTED 2007 ACTUALS	17.200	293,309	245,119		538,427	6,500	26,841	680	27,115	45,987	125,920	0	1,135	2,200			825,636	
2007 BUDGET	17.220	284,147	230,573		535,977	6,500	28,926	680	27,210	45,846	119,184	0	1,135	2,325			819,917	
2008 BUDGET	17.200	305,354	255,307		560,661	6,500	29,984	780	28,316	47,307	134,640	0	1,435	2,423			866,912	5.7%
<b>23-541 CIVIC CELEBRATIONS</b>																		
PROJECTED 2007 ACTUALS		5,099			5,099	11,083			1,238	2,908	4,618		300	63			25,309	
2007 BUDGET		5,390			5,390	10,660			1,228	1,850	4,626		304	64			24,122	
2008 BUDGET		5,341			5,341	11,816			1,312	2,191	5,399		435	67			26,561	10.1%
<b>61-731 SEWER FUND</b>																		
PROJECTED 2007 ACTUALS	6.425	242,224	12,371	5,654	260,249	15,000	20,688	805	15,666	23,899	80,856	0	11,710	1,475			454,922	
2007 BUDGET	6.425	241,978	12,193	5,824	259,995	20,000	20,308	805	15,821	24,230	87,227	0	13,276	1,333			467,837	
2008 BUDGET	6.425	250,652	13,171	5,824	269,647	20,000	21,388	810	16,232	25,068	92,702	0	17,141	1,357			490,311	4.8%
<b>66-731 WATER FUND</b>																		
PROJECTED 2007 ACTUALS	6.415	242,224	12,371	5,654	260,249	15,000	20,688	805	15,666	23,899	80,856	0	11,710	1,475			454,922	
2007 BUDGET	6.415	241,978	12,193	5,824	259,995	20,000	20,308	805	15,821	24,230	87,227	0	13,276	1,333			467,837	
2008 BUDGET	6.415	250,652	13,171	5,824	269,647	20,000	21,388	810	16,232	25,068	92,702	0	17,141	1,357			490,311	4.8%
<b>GRAND TOTALS</b>																		
PROJECTED 2007 ACTUALS	238.966	9,877,957	689,071	89,778	10,656,804	452,275	805,569	32,375	792,961	980,939	3,176,917	119,795	252,741	50,623	33,379	(420,200)	18,722,480	58,550
2007 BUDGET	233.514	9,965,092	682,114	103,601	10,792,065	468,442	800,456	32,926	789,532	991,849	3,236,977	122,874	260,180	50,419	33,896	(420,200)	19,007,888	58,100
2008 BUDGET	234.646	10,417,688	740,834	101,905	11,260,426	486,255	858,149	34,299	830,635	1,035,631	3,676,509	133,957	343,192	52,662	33,523	(443,800)	20,284,207	58,525
<b>CHANGE FROM 2007 BUDGET</b>		432,595	58,719	(1,696)	468,361	17,813	57,693	1,373	41,103	43,782	417,532	11,083	83,012	2,243	(373)	(23,600)	1,276,319	
		4.3%	8.6%	-1.6%	4.3%	3.8%	7.2%	4.2%	5.2%	4.4%	12.8%	9.0%	31.9%	4.4%	-1.1%	5.6%	6.7%	

### **Landfill Siting Revenue allocation**

- The landfill siting payments had been transitioned from the General Fund to the Debt Service Fund through their anticipated ending date in June of 2007.
- The existing City of Franklin portion of landfill siting payments are approximately \$850,000 annually.
- Landfill Siting issues are currently under negotiation. Public proposals include the continuation of the landfill siting payments at the present level until about 2010.
- The anticipation is these funds will be available at some point in 2008.
- This budget creates an initial allocation of these funds for the period from resumption of payments until the end of 2010 (estimated time of landfill expansion) as follows:
  - 3% – Grants to the Franklin Historical Society – for building repairs
  - 33% – GASB 45 Post Employment Special Revenue Fund – to provide an initial source of funding to enable implementation of the accounting change without any immediate property tax impact
  - 64% – Capital Improvement Fund – for future infrastructure improvements including roads, sewers or reductions of amounts needed to be borrowed to support this fund

*Atolls*



Franklin Historical Society  
P.O. Box 320012  
Franklin, WI 53132  
office 414-529-5071  
fax 414-529-5038

\* All suggested  
Town Hall roof  
be done this year, and  
Chapel within two yrs.

**Franklin Historical Society Committee Report**  
**8/24/07**

The Building & Grounds Committee has secured estimates from three reputable roofing contractors in the Greater Milwaukee area to determine the urgency of replacing the roofs of the Old Town Hall and St. Peter's Chapel in Legend Park. For the purpose of maintaining historical integrity, estimates were requested for replacing the existing cedar roofs with like material as opposed to more commonly accepted asphalt shingles. It was the consensus of all three contractors that the Town Hall roof is in the most urgent need of repair and should be replaced before winter sets in.

Following are summaries of the appraisals from each contractor:

**All City Contracting**—Application of Cedarshake Shingles with D-Edge metal, ice and water 15 lb. felt roof deck shield, and chimney flashing and installation of a new ridge vent. Including cleanup, the cost of replacing the Town Hall roof would be **\$10,500**. The existing roof deck was not examined up close would could result in additional labor and replacement at a cost of \$3.50 per foot.

**Noffke Roofing Co.**—This company provided estimates for two different materials—cedar shake and Metro Roof Products. The cedar estimate included one layer of 30 lb. felt roof deck shield, a new gutter apron (only one gutter is currently attached to the Town Hall), aluminum pre-finished flashing on all gable edges, starter shingles at lower edge of roof and installation of shake shingles. The total cost would be **\$11,750**. If any of the existing deck needs replacement, the cost would not exceed \$75 (one hour of work) without the owner's consent. Noffke promoted an alternative roofing material called MetroShingle which consists of a durable stone coating embedded in an acrylic resin and is bonded to a steel shingle. The primary advantage is that it comes with a 50-year material warranty. The cost of a MetroShingle roof would be **\$12,250**.

**F.J.A. Christiansen Roofing Co.**—This company was established in 1879 and is perhaps the highest quality roofing contractor in the Milwaukee area. Their project manager provided the most detailed analysis of both the Town Hall and Chapel and expressed a sincere desire to help us maintain historical integrity. Such care comes at a cost, however. An estimate was submitted for combining the Town Hall and Chapel roofs in one project: **\$25,570**. If done separately, the cost of the Town Hall would be **\$17,231** and the Chapel **\$10,338**.

These estimates were acquired between Aug. 6 and Aug. 24, 2007.

Doug Schmidt  
Chairman/Building & Grounds Committee  
Franklin Historical Society

Est.		\$	Timetable
	Town Hall Roof	12,800	2007
	Chapel	10,800	2008
	Town Hall Exterior	10,800	2007-08
	Chapel	14,500	2008-09
		<u>\$46,500</u>	14.0.1

Windows - \$400 each

$\times 7$   
\$2800

GRAND-GRAND  
TOTAL:  
\$50,000

## **GASB 45 Post Employment Implementation**

- Implement the accounting change under GASB 45 effective January 1, 2008.
- Establish a new Special Revenue Fund to receive property tax levy revenue, landfill siting revenue and transfers from other funds. The fund will expense the General Fund departments group health payments necessary under GASB 45. This fund will require an annual budget and at some point may be able to be combined with the General Fund of the City.
- Establish a new Internal Services Fund to receive the group health payments necessary under GASB 45 from the new fund, Library Fund, Sewer Fund and Water Fund and make the required group health payments to the third party administrator and other vendors. This fund may be transferred to a fiduciary fund providing the State of Wisconsin passes the necessary investment authority.
- Fund 100% of the annual GASB liability through a combination of landfill siting revenue, transfers from other funds and property tax levy with the tax levy starting for the 2009 budget year.
- The special revenue fund will receive the property tax revenue now committed under the pay as you go method through a transfer from the General Fund.
- The special revenue fund will need increased property tax revenue. No increase in property taxes next year but commitment to increase property taxes over the following four years to provide a permanent source of funding.
- The special revenue fund will use a portion of the landfill siting revenue to provide for some of the funding reducing the needed transfers from fund balance of the General Fund.
- The special revenue fund will need an initial fund balance transfer in 2007 of \$935,000 and potential future transfers depending upon if landfill siting revenues are available for this purpose.
- Not included in the General Fund due to expenditure restraint issues.



CITY OF FRANKLIN 2008 BUDGET		2005 Actual	2006 Actual	2007 Adopted	2007 Amended	2007 YTD 6/30/2007	2007 Estimate	2008 Forecast A	2008 Dept/Request	2008 Recommend
<b>GASB 45 OPEB FUND</b>										
<b>REVENUE</b>										
GENERAL PROPERTY TAXES	12.0000.4011							121,537	270,000	0
LANDFILL SITING FEES	12.0000.4492									280,000
INTEREST ON INVESTMENTS	12.0000.4711									
INVESTMENT GAINS/LOSSES	12.0000.4713									
MISCELLANEOUS REVENUE	12.0000.4799									
TRANSFER FROM GENERAL FUND	12.0000.4834						935,000			125,000
<b>TOTAL OPEB FUND REVENUE</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>935,000</b>	<b>121,537</b>	<b>270,000</b>	<b>405,000</b>
<b>EXPENDITURES</b>										
<b>General Government:</b>										
Municipal Court	12.121.0000.5153	0	0	0	0	0	0	0	1,102	1,100
City Clerk	12.141.0000.5153	0	0	0	0	0	0	0	2,273	2,300
Elections	12.142.0000.5153	0	0	0	0	0	0	0	103	100
Administration	12.147.0000.5153	0	0	0	0	0	0	0	3,673	3,700
Finance	12.151.0000.5153	0	0	0	0	0	0	0	3,856	3,900
Assessor	12.154.0000.5153	0	0	0	0	0	0	0	0	0
Municipal Buildings	12.181.0000.5153	0	0	0	0	0	0	0	7,355	7,400
<b>Total General Government</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,362</b>	<b>18,500</b>
<b>Public Safety:</b>										
Police	12.211.0000.5153	45,881	45,563	47,426	47,426	23,699	47,426	45,999	291,806	291,800
Dispatch	12.212.0000.5153	0	0	0	0	0	0	0	9,764	9,800
Fire	12.221.0000.5153	71,038	75,538	75,448	75,448	37,769	75,448	75,538	407,174	407,200
Building Inspection	12.231.0000.5153	0	0	0	0	0	0	0	1,286	1,300
Less amounts charged to General Fund		-116,919	-121,101	-122,874	-122,874	-61,468	-122,874			
<b>Total Public Safety</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>121,537</b>	<b>710,030</b>	<b>710,100</b>
<b>Public Works:</b>										
Engineering	12.321.0000.5153	0	0	0	0	0		0	7,598	7,600
Highway	12.331.0000.5153	0	0	0	0	0	0	0	69,088	69,100
Recycling	12.341.0000.5153								77	100
<b>Total Public Works</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>76,763</b>	<b>76,800</b>
<b>Health and Human Services:</b>										
Public Health	12.411.0000.5153	0	0	0	0	0		0	4,250	4,300
<b>Total Health and Human Services</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,250</b>	<b>4,300</b>
<b>Culture and Recreation:</b>										
Parks	12.551.0000.5153	0	0	0	0	0	0	0	3,709	3,700
St. Martins	12.529.0000.5153								391	400
<b>Total Culture and Recreation</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,100</b>	<b>4,100</b>
<b>Conservation and Development:</b>										
City Development	12.621.0000.5153	0	0	0	0	0		0	5,336	5,300
<b>Total Conservation and Development</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,336</b>	<b>5,300</b>
<b>Total OPEB Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>121,537</b>	<b>818,841</b>	<b>819,100</b>
<b>Excess of revenue over expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>935,000</b>	<b>0</b>	<b>-548,841</b>	<b>-414,100</b>
<b>Fund Balance, Beginning of Period</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>935,000</b>	<b>935,000</b>	<b>935,000</b>
<b>Fund Balance, End of Period</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>935,000</b>	<b>935,000</b>	<b>386,159</b>	<b>520,900</b>
<b>OPEB Expenditures - GF Departments</b>									<b>818,841</b>	<b>819,100</b>
<b>OPEB Expenditures - Library</b>									<b>6,333</b>	<b>6,300</b>
<b>OPEB Expenditures - Civic Celebrations</b>									<b>412</b>	<b>400</b>
<b>OPEB Expenditures - Sewer</b>									<b>19,595</b>	<b>19,600</b>
<b>OPEB Expenditures - Water</b>									<b>19,595</b>	<b>19,600</b>
									<b>864,776</b>	<b>865,000</b>

## Annual Required Contribution

## Actuarial Accrued Liability

**Implementation over a multi year period using a combination of tax levy and fund balance**

### With Trustee

9/14/2007

## Executive Summary

The City has adopted a plan that provides postemployment medical benefits for retirees and their dependents. Upon retirement, Police, Fire, Dispatch, DPW, and Non-Represented staff are eligible to continue to receive coverage under the employer-provided group medical plan. The employer benefit ceases once the retiree becomes eligible for Medicare or accepts other employment where health benefits are available. No employer-paid medical coverage is available for retired Inspection and Teamsters staff.

Below is a summary of the valuation results. Additional detail is provided in other sections of this report.

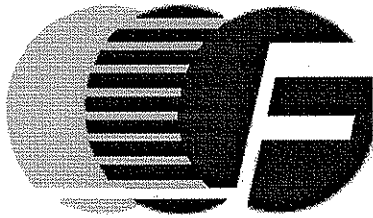
Employee Category	Active	Retired	Actuarial Accrued Liability	Annual Required Contribution	Pay-As-You-Go Cost	Value of Implicit Rate Subsidy
Non-Rep.	37	0	\$342,130	\$42,260	\$0	\$19,187
Police WPPA	45	4	\$2,124,612	\$217,006	\$38,936	\$156,753
Police Other	12	0	\$813,899	\$73,622	\$10,572	\$39,267
Dispatch	14	0	\$57,886	\$8,639	\$0	\$6,748
DPW	31	0	\$993,315	\$115,962	\$8,662	\$50,876
Fire	43	10	\$3,640,485	\$407,310	\$78,551	\$147,038
Total	182	14	\$7,972,327	\$864,799	\$136,721	\$419,869

The Actuarial Accrued Liability represents the liability for past service (service prior to January 1, 2008). The Annual Required Contribution is the benefit amount to be recognized in the 2008 fiscal year financial statement according to Statement 45, using the level percent of payroll amortization method. The Pay-As-You-Go Cost is the estimated cost of benefits expected to be paid in fiscal year 2008. The Implicit Rate Subsidy will be explained later in this report.

Statement 45 was issued by GASB in August, 2004. This report has been prepared in accordance with this statement. The report has also been prepared in accordance with generally accepted actuarial principles and the requirements of Actuarial Standard of Practice No. 6 "Measuring Retiree Group Benefit Obligations".

## Organizational Changes

- Dissolve the Economic Development and Environmental Commissions
  - Commissions are staffed by the City Development Department.
  - Elimination of the Commissions allows more staff time to concentrate on planning issues.
  - The Ruekert Mielke report recommended their elimination.
  - Staff time needed for support of 27<sup>th</sup> Street Steering Committee and the 27<sup>th</sup> St Comprehensive Master Planning Committee
- Create Economic Development and Conservation Committees
  - Conservation Committee
    - Focus areas:
      - Recycling
      - Improvement to the Root River watershed
      - Changes in State and Federal laws affecting conservation issues
      - Development of Conservancy areas
  - Initially 3 or 4 members appointed by and reportable to the Mayor
- Economic Development Committee
  - Focus areas:
    - Assisting in business retention
    - Assisting in 27<sup>th</sup> Street Corridor development
    - Assisting in emerging development initiatives
  - Initially 3 or 4 members appointed by and reportable to the Mayor



# CITY OF FRANKLIN

## Department of City Development

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### MEMORANDUM

DATE: September 11, 2007

TO: Cal Patterson, Director of Finance & Treasurer

FROM: Doug Wheaton, Director of City Development

SUBJECT: Boards and Commissions staffed by Dept. of City Development

In February 2005, after seven planners had left City employment within 3 years (on a staff of four planners), the City of Franklin retained Ruekert Mielke to conduct a study as to why the City was experiencing "instability in the staffing of its Planning Department" and "an unacceptable lengthy planning and development review process with multiple boards, commissions, and authorities that participate to varying degrees" within the context of "rapid development pressures" (Executive Summary, page i).

The Ruekert Mielke report, titled "Planning Department Organizational Study," was presented to the City in August 2005, and determined that **"the multiplicity of commissions, boards, and authorities involved in the planning and development review process is a fundamental cause of the problems presented"** (page i).

The Study recommended reducing the number of boards and commissions from six to three. However, since then, staff from the Department of City Development (formerly the Planning Department) have also been assigned to two additional committees: the Comprehensive Master Plan Project Committee, and the Joint 27<sup>th</sup> Street Steering Committee. The net effect has been to increase the number of boards and commissions staffed by the Department of City Development from six to eight, almost triple the number recommended by the Ruekert Mielke report.

Also added since the Ruekert Mielke report was written in 2005 are the South 27<sup>th</sup> Street streetscape and marketing projects; work that apparently is not covered by the consultant contract for the update to the Comprehensive Master Plan; a new emphasis on code enforcement; and responsibilities transferred from the Inspection Department to the Department of City Development under the new sign ordinance.

In 2006, the Department of City Development provided staffing for 139 City of Franklin public meetings of boards and commissions. These were all evening meetings for which staff were required to work beyond regular work hours. The projected figures for 2007 and 2008 are 136 and 140 meetings expected to take place outside of regular work hours, respectively. These figures include meetings of the Common Council that require Department staff for planning, zoning, and development-related agenda items.

In the first six months of 2007, two additional planners left City employment, reportedly for positions with other employers that do not require staff to work as many hours per week, that do not require staff to attend as many evening meetings, and that pay significantly higher salaries. In a region where planners have other employment opportunities in both the public and private sectors, these circumstances present obvious difficulties for hiring and especially for retaining qualified City planners.

Boards and commissions that are currently staffed by the Department of City Development include the Plan Commission, Community Development Authority, Economic Development Commission, Comprehensive Master Plan Project Committee, Environmental Commission, Board of Zoning and Building Appeals, Parks Commission and Joint 27<sup>th</sup> Street Steering Committee.

There is a significant cost to staffing boards and commissions. For each meeting, agenda items must be researched and staff must be prepared to answer questions from board and commission members. Staff must often write reports and resolutions for agenda items. Meeting agendas must be typed, reviewed, and revised to ensure compliance with open meetings laws.

For meetings where attendance by a sufficient number of members is questionable, staff must contact each member of boards and commissions to confirm that a quorum will be available, which consumes a significant amount of staff time as it is common for members of boards and commissions to not be immediately reachable by telephone, and some members do not use email. For meetings that do not take place on a regular meeting date, it is also necessary to reserve an appropriate meeting room.

For each meeting, documents must be printed for every meeting packet for every member of the respective board or commission; the agenda packets must then be prepared with an assembly line process. Mailing labels must be typed, printed, and affixed to large envelopes. Meeting agendas must be mailed and emailed, and then legally posted to comply with all open meetings requirements.

Meeting agenda packets often include a significant amount of packet materials that must be printed and photocopied. Office supply costs include paper and printer cartridges for printing large amounts of material. Other supply costs include paper clips, binder clips, mailing envelopes, and labels. For maps and other color copies, the cost is approximately 15 cents per page, multiplied times the number of color copies, times the number of packets. Meeting agendas with packet materials are mailed to each member of each board and commission, resulting in a significant postage cost.

For the Environmental Commission, 16 packets must be prepared for each meeting, including 7 packets for members and 5 packets for Aldermen who are not members of the Commission.

For the Economic Development Commission, 21 meeting packets with agendas and supporting materials must be prepared for each meeting, including 12 packets for EDC members and four packets for the Aldermen who are not members of the EDC.

Prior to meetings of boards and commissions, rooms must be set up with name tags, a tape recorder, and other electronic equipment as needed.

Meetings of boards and commissions begin at 6pm, 6:30pm, or 7pm. (Or at 8am, when the Joint 27<sup>th</sup> Street Steering Committee meets in the morning rather than in the evening.) Meetings typically last for approximately two hours, though the length of meetings varies widely and is often unpredictable.

In addition to the professional staff who must attend the meetings of boards and commissions, clerical staff must type meeting minutes afterward, based on a combination of notes taken at the meeting and by replaying audio tape recordings to ensure accuracy. Staff must also follow up on various requests and assignments that typically arise from the meetings of boards and commissions that they attend.

The cost of maintaining an unusually large number of boards and commissions is not just measured in staff time. For every hour that staff spend preparing for, attending, or following up from a meeting of a board and commission, that is one hour that staff are not able to spend reviewing site plans or writing reports for proposed business and residential development projects, resulting in calls from irritated applicants who believe the City is slowing down their project.

As documented in the Ruekert Mielke report, the imbalance between the amount of available staff time and the number of boards and commissions has been a major contributing factor to the extremely high rate of staff turnover for City planners. Because Franklin has acquired a somewhat infamous reputation among planners in Southeastern Wisconsin, it has become very difficult to recruit qualified staff who are familiar with the area. And, because it is no secret that an excessive number of board and commission meetings require staff to work additional hours and attend approximately twice as many evening meetings as their counterparts who work for municipalities of comparable size, it is very difficult to retain planning staff who are aware that they could work elsewhere for higher salaries at fewer hours per week, with fewer evening meetings.

The cost in staff time for City Development and Human Resources to almost continually recruit and interview applicants for planning positions is substantial, not to mention the cost of buying employment ads. But an even larger cost results from the lower levels of productivity in a relatively small department that is continually required to train new staff who must keep reinventing the proverbial wheel.

As a result, developers, business representatives, property owners, and citizens have expressed frustration with a department that is lacking in both knowledgeable staff and an adequate amount of time to train staff. The result is the opposite of a business retention program – Instead of outreach to build positive relationships with the business community, applicants have expressed frustration because their projects are not processed as quickly as desired, and because staff are often unable to answer applicants' questions, due to the shortage of long-term institutional knowledge within the Department of City Development.